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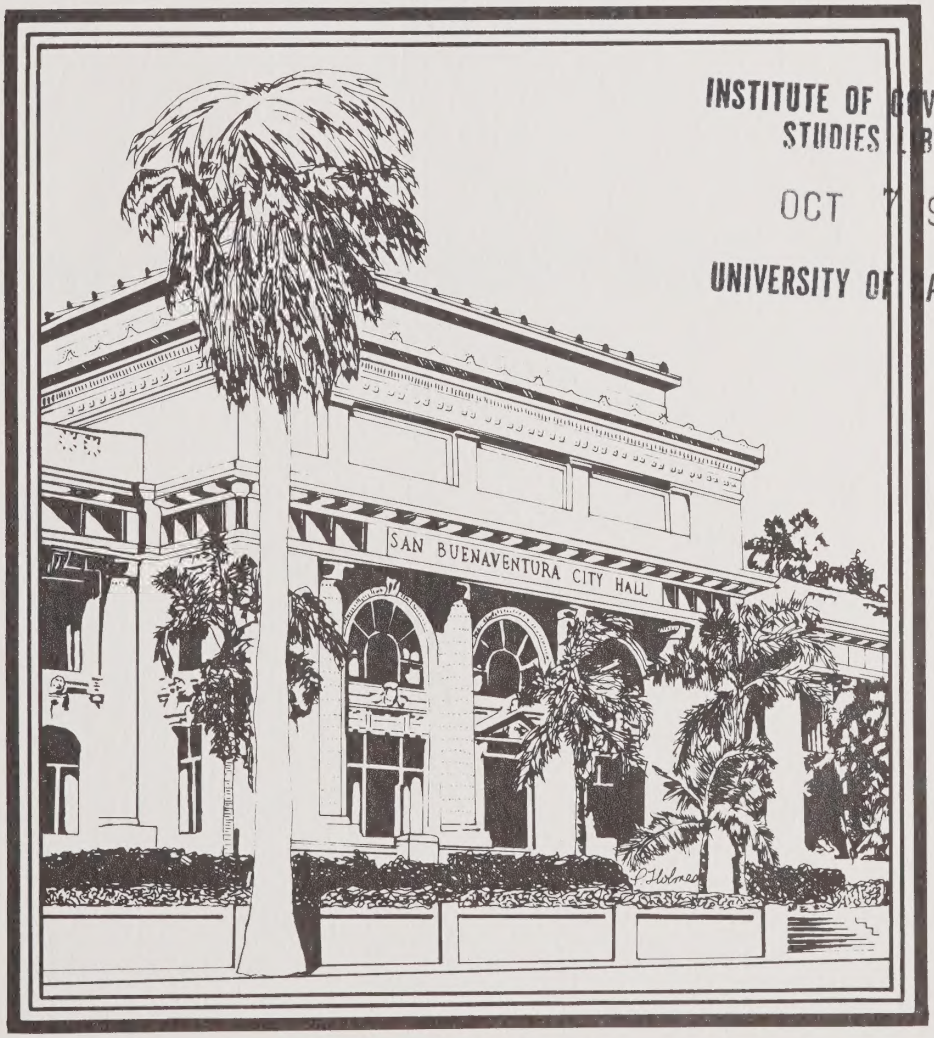
ANNUAL FINANCIAL REPORT

City of San Buenaventura



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FISCAL YEAR ENDING JUNE 30, 1982

City of
San Buenaventura, California
ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDING JUNE 30, 1982

John R. McMillan • Director of Management Services

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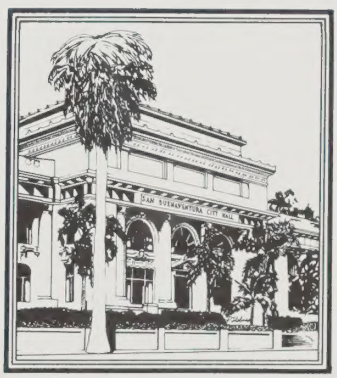

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For the Fiscal Year Ended June 30, 1982
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City of San Buenaventura
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City of
San Buenaventura
Mission San Buenaventura - Founded 1782

September 10, 1982

Honorable Mayor and Members of the City Council
City of San Buenaventura
San Buenaventura, CA 93001

The Comprehensive Annual Financial Report of the City of San Buenaventura for the fiscal year ended June 30, 1982 is submitted herewith. This report was prepared in accordance with generally accepted accounting principles contained in the National Council on Governmental Accounting publications (Statement 1) and the "Governmental Accounting, Auditing and Financial Reporting," (GAAFR) publication.

The report reflects the financial reporting and financial statements format as promulgated in the National Council on Governmental Accounting Statement 1. In this respect, all of the general purpose financial statements (combined statements) and the notes to the financial statements, may be extracted from the comprehensive annual financial report and stand alone. The purpose of the GPFS (General Purpose Financial Statements) is to provide the reader with an overview of the City's financial condition. Any reader desiring more detail than shown in the GPFS may use the combining and individual statements shown in the financial statement section.

Accounting System and Budgetary Control

The City's accounting and budgeting records for general government operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable, and expenditures being recorded when the service or goods are received and the liabilities are incurred. Accounting and budgeting for the City's utilities and other enterprises are maintained on the accrual basis.

In developing and changing the City's accounting system, consideration is given to the adequacy of internal controls. Internal controls are designed to provide reasonable assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management.

The Reporting Entity and Its Services

The funds and entities related to the City of San Buenaventura are controlled by or dependent on the City based on the criteria of an organized entity, governmental character, and substantial autonomy. The

Redevelopment Agency of the City of San Buenaventura does not meet this criteria. Therefore, the financial statements of the Redevelopment Agency of the City of San Buenaventura are not included in this report but are subject to a separate audit and annual report.

The City provides a wide range of services including streets, traffic signals, water, sewer, golf, police, fire, parks, recreation, community development and general administrative services.

General Government Function

General government functions include general fund, special revenue funds, debt service fund and the capital project funds. Enterprise, internal service and special assessment funds are excluded. Revenues from general governmental functions totalled $29,340,735 during fiscal year ended June 30, 1982, an increase of 11 percent over fiscal year ended June 30, 1981. Revenue from general fund totalled $20,960,924 during fiscal year ended June 30, 1982, an increase of 15 percent over 1981.

Sales tax revenue produced $7,366,087 in fiscal year 1981-82, a gain of $1,595,128 since last fiscal year. The State remits one cent of the six cents collected back to the City. The sales tax has become the City's primary source of revenue due to inflation and a strong local business climate. In the future the sales tax will continue to be the City's primary source of revenue which is tied directly to the local business environment. The amount of revenues from various sources and the increase (decrease) over last fiscal year are shown in the following tabulation:

Revenue Source	Amount	Percent of Total	Increase (Decrease) From 1981
Taxes:			
Property taxes and penalties	$ 3,675,467	13	$ 531,464
Other taxes	11,680,689	40	2,045,440
Licenses and permits	311,557	01	35,399
Fines and forfeitures	638,763	02	108,347
Use of money and property	3,193,560	11	67,889
Intergovernmental	6,118,161	21	(61,928)
Charges for services	1,870,937	06	325,591
Other revenue	1,851,601	06	1,112,707
Total	$29,340,735	100	$4,164,909

Net assessed valuation of $544,728,903 for the fiscal year 1981-82 represented an increase of 20 percent over the preceding year. The increase in assessed valuation is a reflection of changes in ownership of properties compounded with annexations of properties to the incorporated area of the City.

Expenditures for general fund totalled $17,788,100, an increase of 21 percent over the previous fiscal year. Expenditures for general government purposes totalled $26,039,919 an increase of 29 percent over 1981-82. Expenditures by function are shown below:

Function	Amount	Percent of Total	Increase (Decrease) From 1981
General government	$ 2,000,027	08	$ 332,481
Community development	1,327,357	05	234,911
Public safety	8,882,493	34	1,625,636
Public works	2,778,427	10	275,645
Parks and recreation	2,811,574	11	537,186
Capital outlays	7,306,448	28	2,669,916
Non-departmental	789,863	03	213,397
Debt service	143,730	01	-0-
Total	$26,039,919	100	$5,889,172

Current Tax Collection

The City has the power to levy a secured property tax rate for voter approved debt only. However, it also has the power to relinquish all or part of its share of the county secured property tax levy. Total tax collections were 99 percent of the levy.

Debt Administration

The ratio of general bonded debt to assessed valuation and the amount of general bonded debt per capita are useful indications of the City's debt position to municipal management, citizens and investors. These data for the City of San Buenaventura at the end of the 1982 fiscal year were as follows:

Function	Gross Bonded Debt	Ratio of Net Bonded Debt to Assessed Value (25% of Present Value)	Ratio of Debt to Present Market Value	Per Capita
General bonded debt	$200,000	.00039	.000376	1.55

The general obligation debt of the City is supported by user fees in the water fund.

Cash Management

Cash temporarily idle during the year was invested in various instruments with maturities under one year. The average yield on maturing investments during the fiscal year was 15.1 percent and total interest earnings for all funds was approximately $3.3 million.

Enterprise Funds

The City's water and sanitation revenue bonds require the City to maintain at least 1.25 times operating income ratio to debt service requirements. Both the water and sanitation funds have met this requirement.

When comparing actual revenues with expenditures, the enterprise funds were in a sound financial position for the fiscal year. However, commitments in major capital improvements beginning in fiscal year 1982-83 for the sanitation plant will require the City to evaluate its long-term financing needs.

Independent Audit

The City Charter requires an annual audit of the records and accounts of the City by an independent certified public accountant each year. This requirement has been complied with and the auditor's report has been included in this report.

Certificate of Conformance

The Municipal Finance Officers Association of the United States and Canada (MFOA) awarded a Certificate of Conformance in Financial Reporting to the City of San Buenaventura for its comprehensive annual financial report for the fiscal year ended June 30, 1981.

A Certificate of Conformance is valid for a period of one year only. We believe our current report continues to conform to Certificate of Conformance Program requirements. The City will be submitting this report to MFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance Division. Most notably, Ruby D. Newsome, Accounting Supervisor, coordinated the preparation of this year's report. Thanks should also be given to the Word Processing Division for their typing support.

Respectfully submitted,

Richard Balocco
Finance Officer

John R. McMillan
Director of Management Services

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Certificate of Conformance in Financial Reporting

Presented to

City of San Buenaventura, California

For its Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 1981

A Certificate of Conformance in Financial Reporting is presented by the Municipal Finance Officers Association of the United States and Canada to governmental units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) are judged to substantially conform to program standards

Jim C. Kirkland
President

Dennis O'Donnell
Executive Director

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CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS

DEDICATED TO THE PROFESSIONAL ADVANCEMENT OF MUNICIPAL FINANCE ADMINISTRATION

Certificate of Award

FOR

OUTSTANDING FINANCIAL REPORTING

PRESENTED TO THE

City of San Buenaventura

This certificate is issued in recognition of meeting professional standards and criteria in reporting which reflect a high level of quality in the annual financial statements and in the underlying accounting system from which the reports were prepared for the fiscal year 1980 /1981

CERTIFIED AND RECORDED:

Secretary-Treasurer

2-2-82
Date

President

2-2-82
Date

City of San Buenaventura

DIRECTORY OF CITY OFFICIALS

June 30, 1982

John A. McWherter
Mayor

Dennis Orrock
Deputy Mayor

Harriet Kosmo Henson
Councilmember

Jim Monahan
Councilmember

Patti Longo
Councilmember

John A. Chaudier
Councilmember

John Sullard
Councilmember

John Baker
City Manager

Daniel V. Pincetich
Assistant City Manager

Bobby G. Horne
Fire Chief

Barbara J. Kam
City Clerk

Raymond L. McLean
Police Chief

John R. McMillan
Director of Management Services

Robert G. Overstreet
Director of Parks and Recreation

Paul V. Berlant
Director of Community Development

Shelley F. Jones
Director of Public Works

Donald S. Greenberg
City Attorney

City of San Buenventura

ADVISORY BOARDS AND COMMISSIONS

June 30, 1982

Planning Commission

George Berg
Kenneth Dole
Jerry Mikuls
Jean Norman
Ross Olney
David Schwartz
Mary R. Stewart

Library Board

Sally Willson Weimer
Sally Brown
Joseph Hyde
Eunice Schleiderer
Johanna Overby

Parking Place Commissioners
Vehicle Parking Districts

Districts No. 1 and 2:

Clifford Bascom
Art Madden
Trudy Clark
Donald Campbell
Robert Jones

District No. 3:

Peter Jaffe
Al Paris
Nita Milam

Parks and Recreation

Joanne Kaplan
Todd Collart
Jack Tingstrom
Brian McConnell
John Crisp
Ray Di Guilio
Joyce Trahan

Historic Preservation Commission

Judy Triem
Ruth Wolf
Arlene Demske
Cheryl Aldrich
Ron Morgan
Shannon Trower
Robert Lopez

Architectural Review Board

Michael Jones
Gary Pihlaja
Barbara Harvey
James McGinley
Ellis Jump
Paul Gerwin
Jean Norman

Community Services Advisory Committee

Florence Gregory
Merri Ann Harbert
Jeanne Gaines-Hodges
John Luoma
Betty Sherman
Mary Stephenson
Harry Stewart
George Waites
Todd Collart
Maxine Culp
Herbert Johnson
Phil Reed
Charles Voightsberger, Jr.

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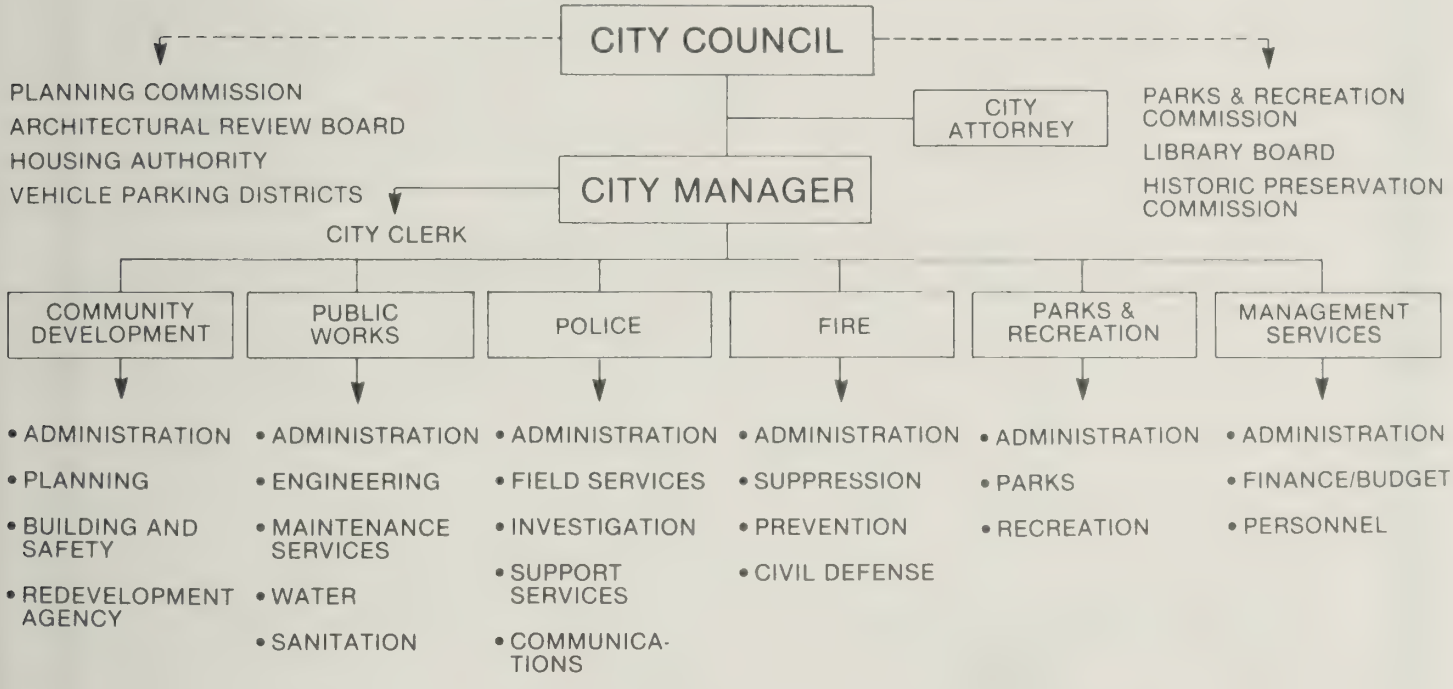
CITY OF SAN BUENAVENTURA



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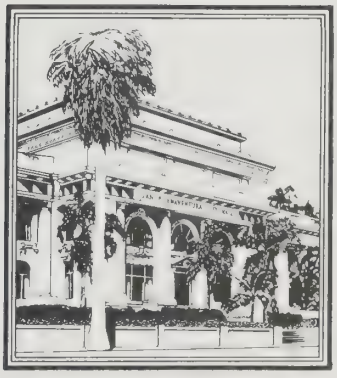

GENERAL PURPOSE FINANCIAL STATEMENT SECTION

Peat, Marwick, Mitchell & Co.

Certified Public Accountants

555 South Flower Street
Los Angeles, California 90071
(213) 972-4000

The Honorable City Council of
the City of San Buenaventura, California:

We have examined the combined financial statements of the various fund types and account groups of the City of San Buenaventura, California, as listed in the accompanying table of contents (pages 11 through 36) for the year ended June 30, 1982. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned combined financial statements present fairly the financial position of the various fund types and account groups of the City of San Buenaventura, California at June 30, 1982 and the results of operations of such fund types for the year then ended and the changes in financial position of the proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The examination referred to above was directed primarily toward formulating an opinion on the combined financial statements of the various fund types and account groups of the City of San Buenaventura, California. The accompanying supplementary financial statements of the various funds and account groups of the City of San Buenaventura, California (pages 37 through 75) are not necessary for a fair presentation in accordance with generally accepted accounting principles, and accordingly our opinion does not relate to the fairness of presentation of the financial position and results of operations of such funds, or the changes in financial position of the individual proprietary funds. Such financial statements have been subjected to the auditing procedures applied in the examination of the combined financial statements of the various fund types and account groups and in our opinion are stated fairly in all material respects when considered in conjunction with the aforementioned combined financial statements taken as a whole.

Peat, Marwick, Mitchell & Co.

September 10, 1982

City of San Buenaventura
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1982
With Comparative Totals for June 30, 1981

	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment
ASSETS					
Cash and invested cash	$11,684,045	$3,380,526	$ -0-	$1,507,624	$1,462,842
Receivables (net of allowances for uncollectibles):					
Accounts	11,871	1,132	-0-	4	1,983
Special assessments	-0-	-0-	-0-	-0-	737,110
Special assessments, deferred	-0-	-0-	-0-	-0-	4,886,199
Due from other funds (Note 10)	1,275,306	-0-	-0-	-0-	8,367
Due from other governments (Note 5)	583,620	414,932	-0-	340,108	267,258
Accrued interest	124,230	-0-	-0-	-0-	-0-
Inventory, at cost	376,270	-0-	-0-	-0-	-0-
Prepaid expenses	12,236	2,000	-0-	-0-	-0-
Other investments	-0-	-0-	-0-	-0-	-0-
Restricted cash (Note 14)	-0-	-0-	-0-	-0-	-0-
Property, plant, and equipment (net of accumulated depreciation) - (Note 6)	-0-	-0-	-0-	-0-	-0-
State water line construction project (Note 13)	-0-	-0-	-0-	-0-	-0-
Water rights	-0-	-0-	-0-	-0-	-0-
Investment in South Coast Area Transit (Note 3)	-0-	-0-	-0-	-0-	-0-
Loan to Redevelopment Agency (Note 9)	2,843,168	-0-	-0-	2,449,081	-0-
Other	-0-	-0-	-0-	-0-	-0-
Amount to be provided for retirement of general long-term debt (Note 12)	-0-	-0-	-0-	-0-	-0-
Total Assets	$16,910,746	$3,798,590	$ -0-	$4,296,817	$7,363,759

Proprietary Fund Types		Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service	General Fixed Assets	General Long-term Debt	June 30, 1982	June 30, 1981
$ 2,368,084	$3,099,746	$ -0-	$ -0-	$ 23,502,867	$ 23,354,832
295,227	11,550	-0-	-0-	321,767	521,096
-0-	-0-	-0-	-0-	737,110	487,783
-0-	-0-	-0-	-0-	4,886,199	5,340,636
-0-	-0-	-0-	-0-	1,283,673	1,317,530
1,532,214	-0-	-0-	-0-	3,138,132	2,844,331
-0-	-0-	-0-	-0-	124,230	129,217
-0-	-0-	-0-	-0-	376,270	294,584
-0-	-0-	-0-	-0-	14,236	11,711
36,398	-0-	-0-	-0-	36,398	39,553
1,039,550	-0-	-0-	-0-	1,039,550	1,107,898
53,186,326	1,551,899	22,512,436	-0-	77,250,661	67,506,156
8,661,849	-0-	-0-	-0-	8,661,849	7,615,501
1,221,838	-0-	-0-	-0-	1,221,838	1,221,838
2,518,417	-0-	-0-	-0-	2,518,417	1,822,960
-0-	-0-	-0-	-0-	5,292,249	3,107,020
48,238	-0-	-0-	-0-	48,238	52,423
-0-	-0-	-0-	1,425,000	1,425,000	1,480,000
$70,908,141	$4,663,195	$22,512,436	$1,425,000	$131,878,684	$118,255,069

City of San Buenaventura
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS - Continued
June 30, 1982
With Comparative Totals for June 30, 1981

	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	$ 348,747	$ 32,366	$ -0-	$ 9,946	$ 523,637
Contracts payable	-0-	12,767	-0-	250,611	-0-
Interest payable	-0-	-0-	-0-	-0-	1,315
Accrued liabilities	282,421	89	-0-	-0-	-0-
Due to other funds (Note 10)	8,367	-0-	-0-	-0-	-0-
Due to other governments	2,067	-0-	-0-	-0-	-0-
Deposits	873,695	502	-0-	-0-	37,514
State water line construction project (Note 13)	-0-	-0-	-0-	-0-	-0-
Capitalized lease obligation (Note 12)	-0-	-0-	-0-	-0-	-0-
General obligation bonds (Note 7)	-0-	-0-	-0-	-0-	-0-
Revenue bonds (Note 7)	-0-	-0-	-0-	-0-	-0-
Special assessment bonds (Note 7)	-0-	-0-	-0-	-0-	5,758,103
Total Liabilities	1,515,297	45,724	-0-	260,557	6,320,569
Fund Equity:					
Contributed capital	-0-	-0-	-0-	-0-	-0-
Investment in general fixed assets (Note 6)	-0-	-0-	-0-	-0-	-0-
Retained earnings:					
Reserved for debt service (Note 14)	-0-	-0-	-0-	-0-	-0-
Unreserved	-0-	-0-	-0-	-0-	-0-
Fund Balances:					
Reserved for encumbrances	149,414	345,256	-0-	2,008,005	-0-
Reserved for debt service (Note 7)	-0-	-0-	-0-	-0-	5,758,103

Proprietary Fund Types		Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service	General Fixed Assets	General Long-term Debt	June 30, 1982	June 30, 1981
$ 159,671	$ 60,980	$ -0-	$ -0-	$ 1,135,347	$ 1,087,341
549,444	-0-	-0-	-0-	812,822	787,584
150,810	-0-	-0-	-0-	152,125	168,547
500	519,103	-0-	-0-	802,113	881,488
1,275,306	-0-	-0-	-0-	1,283,673	1,317,530
-0-	-0-	-0-	-0-	2,067	1,008
135,234	-0-	-0-	-0-	1,046,945	1,142,128
5,227,103	-0-	-0-	-0-	5,227,103	4,591,545
-0-	-0-	-0-	1,425,000	1,425,000	1,480,000
200,000	-0-	-0-	-0-	200,000	270,000
6,890,000	-0-	-0-	-0-	6,890,000	7,145,000
-0-	-0-	-0-	-0-	5,758,103	6,002,866
14,588,068	580,083	-0-	1,425,000	24,735,298	24,875,037
35,305,666	1,304,338	-0-	-0-	36,610,004	29,131,499
-0-	-0-	22,512,436	-0-	22,512,436	19,738,789
1,117,350	-0-	-0-	-0-	1,117,350	1,107,898
19,897,057	2,778,774	-0-	-0-	22,675,831	20,910,805
-0-	-0-	-0-	-0-	2,502,675	5,360,356
-0-	-0-	-0-	-0-	5,758,103	6,002,866

City of San Buenaventura
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS - Continued
June 30, 1982
With Comparative Totals for June 30, 1981

	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment
LIABILITIES AND FUND EQUITY - Continued					
Fund Equity - Continued:					
Reserved for current projects	$ 125,000	$2,861,599	$ -0-	$1,190,887	$ -0-
Other reserved	11,817,182	-0-	-0-	4,368	7,976
Unreserved	3,303,853	546,011	-0-	833,000	(4,722,889)
Total Fund Equity	15,395,449	3,752,866	-0-	4,036,260	1,043,190
Total Liabilities and Fund Equity	$16,910,746	$3,798,590	$ -0-	$4,296,817	$7,363,759

See acompanying notes to combined financial statements

Proprietary Fund Types		Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service	General Fixed Assets	General Long-term Debt	June 30, 1982	June 30, 1981
$ -0-	$ -0-	$ -0-	$ -0-	$ 4,177,486	$ 4,368,920
-0-	-0-	-0-	-0-	11,829,526	11,448,762
-0-	-0-	-0-	-0-	(40,025)	(4,689,863)
56,320,073	4,083,112	22,512,436	-0-	107,143,386	93,380,032
$70,908,141	$4,663,195	$22,512,436	$1,425,000	$131,878,684	$118,255,069

City of San Buenaventura
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
For the Fiscal Year Ended June 30, 1982
With Comparative Totals for June 30, 1981

	Governmental		
	General	Special Revenue	Debt Service
Revenues:			
Taxes and special assessments	$14,774,962	$ 553,029	$ -0-
Licenses and permits	311,557	-0-	-0-
Intergovernmental revenue	1,481,168	2,843,613	-0-
Charges for services	1,438,571	432,366	-0-
Fines and forfeitures	638,763	-0-	-0-
Use of money and property	2,298,744	634,631	-0-
Other	17,159	297,272	143,730
Total Revenues	20,960,924	4,760,911	143,730
Expenditures:			
General government	1,793,336	206,691	-0-
Community development	933,651	393,706	-0-
Public safety	8,882,493	-0-	-0-
Public works	2,778,427	-0-	-0-
Parks and recreation	2,297,656	513,918	-0-
Capital outlays	312,674	2,018,194	-0-
Non-departmental	789,863	-0-	-0-
Debt service:			
Interest and other charges	-0-	-0-	143,730
Total Expenditures	17,788,100	3,132,509	143,730
Excess of Revenues Over (Under) Expenditures	3,172,824	1,628,402	-0-
Other Financing Sources (Uses):			
Proceeds of special assessment bonds	-0-	-0-	-0-
Operating transfers in	751,575	120,819	-0-
Operating transfers out	597,034	1,749,809	-0-
Total Other Financing Sources (Uses)	154,541	(1,628,990)	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	3,327,365	(588)	-0-
Fund Balances - July 1	12,068,084	3,753,454	-0-
Fund Balances - June 30	$15,395,449	$ 3,752,866	$ -0-

See accompanying notes to combined financial statements

Fund Types		Totals (Memorandum Only)	
Capital Projects	Special Assessment	Fiscal Year Ended June 30, 1982	Fiscal Year Ended June 30, 1981
$ 28,165	$ 1,345,731	$16,701,887	$13,887,954
-0-	-0-	311,557	276,158
1,793,380	268,661	6,386,822	6,180,596
-0-	-0-	1,870,937	1,545,346
-0-	-0-	638,763	530,416
260,185	420	3,193,980	3,153,605
349,608	63,509	871,278	738,894
2,431,338	1,678,321	29,975,224	26,312,969
-0-	-0-	2,000,027	1,667,546
-0-	-0-	1,327,357	1,092,446
-0-	-0-	8,882,493	7,256,857
-0-	-0-	2,778,427	2,502,782
-0-	-0-	2,811,574	2,274,388
3,931,748	1,159,764	7,422,380	5,879,438
-0-	1,624,213	2,414,076	1,273,071
-0-	458,436	602,166	338,353
3,931,748	3,242,413	28,238,500	22,284,881
(1,500,410)	(1,564,092)	1,736,724	4,028,088
-0-	-0-	-0-	2,933,287
965,900	535,484	2,373,778	1,381,806
26,935	-0-	2,373,778	1,381,806
938,965	535,484	-0-	2,933,287
(561,445)	(1,028,608)	1,736,724	6,961,375
4,597,705	2,071,798	22,491,041	15,529,666
$ 4,036,260	$ 1,043,190	$24,227,765	$22,491,041

City of San Buenaventura
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
For the Fiscal Year Ended June 30, 1982

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and special assessments	$13,228,365	$14,774,962	$1,546,597
Licenses and permits	276,689	311,557	34,868
Intergovernmental revenue	1,481,150	1,481,168	18
Charges for services	1,431,370	1,438,571	7,201
Fines and forfeitures	534,323	638,763	104,440
Use of money and property	1,592,060	2,298,744	706,684
Other	2,700	17,159	14,459
Total Revenues	18,546,657	20,960,924	2,414,267
Expenditures:			
General government	1,829,737	1,793,336	36,401
Community development	933,851	933,651	200
Public safety	8,883,574	8,882,493	1,081
Public works	2,804,073	2,778,427	25,646
Parks and recreation	2,297,686	2,297,656	30
Capital outlays	313,643	312,674	969
Non-departmental	789,875	789,863	12
Total Expenditures	17,852,439	17,788,100	64,339
Excess of Revenues Over (Under) Expenditures	694,218	3,172,824	2,478,606
Other Financing Sources (Uses):			
Operating transfers in	617,969	751,575	133,606
Operating transfers out	636,950	597,034	39,916
Total Other Financing Sources (Uses)	(18,981)	154,541	173,522
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	675,237	3,327,365	2,652,128
Fund Balances - July 1	12,068,084	12,068,084	-0-
Fund Balances - June 30	$12,743,321	$15,395,449	$2,652,128

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
$ 580,000	$ 553,029	$ (26,971)	$13,808,365	$15,327,991	$ 1,519,626
-0-	-0-	-0-	276,689	311,557	34,868
4,089,848	2,843,613	(1,246,235)	5,570,998	4,324,781	(1,246,217)
35,005	432,366	397,361	1,466,375	1,870,937	404,562
-0-	-0-	-0-	534,323	638,763	104,440
20,000	634,631	614,631	1,612,060	2,933,375	1,321,315
463	297,272	296,809	3,163	314,431	311,268
4,725,316	4,760,911	35,595	23,271,973	25,721,835	2,449,862
206,725	206,691	34	2,036,462	2,000,027	36,435
393,710	393,706	4	1,327,561	1,327,357	204
-0-	-0-	-0-	8,883,574	8,882,493	1,081
-0-	-0-	-0-	2,804,073	2,778,427	25,646
514,267	513,918	349	2,811,953	2,811,574	379
4,564,873	2,018,194	2,546,679	4,878,516	2,330,868	2,547,648
-0-	-0-	-0-	789,875	789,863	12
5,679,575	3,132,509	2,547,066	23,532,014	20,920,609	2,611,405
(954,259)	1,628,402	2,582,661	(260,041)	4,801,226	5,061,267
399,507	120,819	(278,688)	1,017,476	872,394	(145,082)
1,800,189	1,749,809	50,380	2,437,139	2,346,843	90,296
(1,400,682)	(1,628,990)	(228,308)	(1,419,663)	(1,474,449)	(54,786)
(2,354,941)	(588)	2,354,353	(1,679,704)	3,326,777	5,006,481
3,753,454	3,753,454	-0-	15,821,538	15,821,538	-0-
$ 1,398,513	$ 3,752,866	$ 2,354,353	$14,141,834	$19,148,315	$ 5,006,481

City of San Buenaventura
COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES
For the Fiscal Year Ended June 30, 1982
With Comparative Totals for the Fiscal Year Ended June 30, 1981

	Proprietary Fund Types		Totals (Memorandum Only)	
			Fiscal Year Ended	
	Enterprise	Internal Service	June 30, 1982	June 30, 1981
Operating Revenues:				
Charges for services	$ 9,134,513	$2,323,152	$11,457,665	$10,995,049
Other operating revenues	74,931	450,207	525,138	392,743
Total Operating Revenues	9,209,444	2,773,359	11,982,803	11,387,792
Operating Expenses:				
Personal services	1,918,570	536,397	2,454,967	2,273,859
Contractual services	1,335,232	155,999	1,491,231	1,478,992
Materials and supplies	743,853	684,993	1,428,846	1,338,268
General and administrative	2,903,650	642,756	3,546,406	2,721,323
Depreciation and amortization	1,099,661	268,077	1,367,738	1,345,332
Total Operating Expenses	8,000,966	2,288,222	10,289,188	9,157,774
Operating Income	1,208,478	485,137	1,693,615	2,230,018
Non-Operating Revenues (Expenses):				
Interest revenue	558,134	-0-	558,134	344,840
Interest expense	463,449	-0-	463,449	493,379
Equity in earnings of South Coast Area Transit	(292,106)	-0-	(292,106)	-0-
Total Non-Operating Revenues (Expenses)	(197,421)	-0-	(197,421)	(148,539)
Net Income	1,011,057	485,137	1,496,194	2,081,479

See accompanying notes to combined financial statements

City of San Buenaventura
COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES - Continued
For the Fiscal Year Ended June 30, 1982
With Comparative Totals for the Fiscal Year Ended June 30, 1981

	Proprietary Fund Types		Totals (Memorandum Only)	
			Fiscal Year Ended	
	Enterprise	Internal Service	June 30, 1982	June 30, 1981
Retained Earnings - July 1:				
As previously reported	$20,003,350	$2,015,353	$22,018,703	$20,273,386
Prior period adjustment	-0-	-0-	-0-	(336,162)
As restated	20,003,350	2,015,353	22,018,703	19,937,224
Retained Earnings - June 30	$21,014,407	$2,500,490	$23,514,897	$22,018,703

City of San Buenaventura
COMBINED STATEMENT OF CHANGES IN
FINANCIAL POSITION - ALL PROPRIETARY FUND TYPES
For the Fiscal Year Ended June 30, 1982
With Comparative Totals for the Fiscal Year Ended June 30, 1981

	Proprietary Fund Types		Totals (Memorandum Only)	
			Fiscal Year Ended	
	Enterprise	Internal Service	June 30, 1982	June 30, 1981
Sources of Working Capital:				
Operations:				
Net income	$ 1,011,057	$485,137	$ 1,496,194	$2,081,479
Items not requiring working capital- depreciation	1,099,661	13,172	1,112,833	1,207,212
Working Capital Provided by Operations	2,110,718	498,309	2,609,027	3,288,691
Prior year adjustment (Note 2)	-0-	-0-	-0-	(336,162)
Increase in state water project liability	1,105,001	-0-	1,105,001	321,494
Contributions - all sources	7,324,499	432,290	7,756,789	4,189,505
Total Sources of Working Capital	10,540,218	930,599	11,470,817	7,463,528
Uses of Working Capital:				
Increase (Decrease) in restricted cash	(68,348)	-0-	(68,348)	773,616
Acquisition of fixed assets	7,655,431	428,260	8,083,691	4,910,102
Increase in investment in South Coast Area Transit	695,457	-0-	695,457	-0-
Increase in other assets	1,042,163	-0-	1,042,163	707,071
Decrease in general obligation bonds payable	70,000	-0-	70,000	70,000
Decrease in revenue bonds payable	275,000	-0-	275,000	255,000
Decrease in other reserves	-0-	-0-	-0-	-0-
Total Uses of Working Capital	9,669,703	428,260	10,097,963	6,715,789
Net Increase in Working Capital	$ 870,515	$502,339	$ 1,372,854	$ 747,739

See accompanying notes to combined financial statements

City of San Buenaventura
COMBINED STATEMENT OF CHANGES IN
FINANCIAL POSITION - ALL PROPRIETARY FUND TYPES - Continued
For the Fiscal Year Ended June 30, 1982
With Comparative Totals for the Fiscal Year Ended June 30, 1981

	Proprietary Fund Types		Totals (Memorandum Only)	
			Fiscal Year Ended	
	Enterprise	Internal Service	June 30, 1982	June 30, 1981
Elements of Net Increase (Decrease) in Working Capital:				
Cash and invested cash	$ 241,444	$494,063	$ 735,507	$1,029,584
Accounts receivable, net	(189,009)	3,748	(185,261)	(18,443)
Due from other governments	39,491	(321)	39,170	449,284
Inventory, at cost	-0-	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-	(20)
Accounts payable	66,086	(5,644)	60,442	627,795
Contracts payable	219,901	-0-	219,901	(706,141)
Interest payable	15,454	-0-	15,454	(127,301)
Accrued liabilities	42,498	10,493	52,991	(559,456)
Due to other funds	11,913	-0-	11,913	(11,913)
Deposits	(23,551)	-0-	(23,551)	67,856
Current portion of long-term debt	449,443	-0-	449,443	(11,689)
Other	(3,155)	-0-	(3,155)	8,183
Net Increase in Working Capital	$ 870,515	$502,339	$ 1,372,854	$ 747,739

Note 1: Summary of Significant Accounting Policies

The City of San Buenaventura was incorporated as a town, "Act of Legislative" on March 10, 1866, and recognized as a city by election on December 4, 1905, but was certified January 5, 1906. The initial City Charter was adopted October 13, 1931 and revised November 6, 1973. The City operates under a Council-Manager form of government and provides the following services as authorized by its charter: public safety (police and fire), public works (streets, water and sanitation), parks and recreation, community development (planning and zoning), and general administrative services.

The accounting policies of the City of San Buenaventura conform to generally accepted accounting principles. The following is a summary of the more significant policies.

A. Fund Accounting:

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate.

Governmental Fund Types

General Fund:

The general fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. From this fund are paid the general operating expenses, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds:

Federal Revenue Sharing Fund:

This fund is required by the Federal Government to properly account for the use of all federal revenue sharing grants and related revenues.

Gas Tax Fund:

This fund is required by State Law to account for monies received from State Government and other sources which can be used for street purposes only.

Note 1: Summary of Significant Accounting Policies - Continued

Community Improvement Fund:

Revenues for this fund are derived from uniform transient occupancy tax (hotel-motel tax) which is used for community improvement projects.

Recreational Activities Fund:

This fund provides for special revenues produced through fee charges to finance recreational programs covering youth and adult physical and cultural activities.

Park and Recreation Tax Fund:

Revenues for this fund are derived from a bedroom tax levied on each new dwelling unit. Those revenues are used for planning, acquisition, improvement or expansion of public parks, playgrounds, or other recreational facilities.

Comprehensive Employment and Training Act Fund:

This fund is required by the Federal Government to properly account for the use of all Comprehensive Employment and Training Act Funds.

Debt Service Fund:

The debt service fund is used to account for the payment of interest and principal on long-term, general obligation debt other than that payable from special assessments and debt issued for and serviced primarily by a governmental enterprise.

Capital Projects Funds:

Capital Improvement Fund:

This fund was established to account for revenues received for the construction of capital projects for specific improvements or the acquisition of fixed assets.

Community Development Block Grant Fund:

This fund is required by the Federal Government to properly account for revenues and expenditures related to community development block grants.

Note 1: Summary of Significant Accounting Policies - Continued

Local Public Works Capital Development Fund:

This fund is required by the Federal Government to properly account for the granted revenues and related expenditures. These funds are used specifically for the construction of capital projects.

Special Assessment Funds:

These funds are used to account for the revenues, operations and redemption of assessment bonds. Special assessment bonds payable do not represent a liability to the City and are not shown as part of the City's bonded debt. Debt service requirements are met by assessing the property owners that benefit by the improvements.

Proprietary Fund Types

Enterprise Funds:

These funds are used to account for operations that are financed and operated in a manner similar to private business, where the costs of providing service are intended to be recovered through user charges.

Water Fund:

This fund is used to account for revenues received for services provided by the water utility.

Sanitation Fund:

This fund was established to account for revenues received for services related to collection and disposal of sewage.

Golf Course Fund:

This fund is used to account for revenues produced from the operation of the municipal golf courses.

South Coast Area Transit District Fund (SCAT):

This fund is used to account for the City's interest in SCAT, which is operated by and financed by the City of Port Hueneme, the City of Ojai, the City of Oxnard, the City of Santa Paula, the City of San Buenaventura and the County of Ventura.

Note 1: Summary of Significant Accounting Policies - Continued

Internal Service Funds:

The following funds: equipment services, office services, data processing services, workers' compensation self-insurance, and medical reimbursement funds were established to account for revenues received from other funds through a user charge. Expenses for maintenance, operations, and acquisition of equipment are also recorded in these funds.

B. General Fixed Assets and General Long-Term Debt Account Groups:

Fixed assets used in governmental fund types are accounted for in the general fixed assets group of accounts. General fixed assets consist of land, buildings, structures and improvements, machinery and equipment, certain office equipment (including office furniture) and are not depreciated. The City does not capitalize infrastructure fixed assets.

All fixed assets are valued at historical costs when available. Donated assets are valued at fair market value on the date donated.

Long-term liabilities which are to be financed from the general resources of the city are accounted for in the general long-term debt account group.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations on a straight line basis. Accumulated depreciation is reported in proprietary fund balance sheets. The estimated useful lives are as follows:

Buildings	-	20-50 years
Improvements	-	20-45 years
Equipment	-	03-30 years

C. Basis of Accounting:

The modified accrual basis of accounting is followed for governmental fund types. Under this basis of accounting, revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest in general long-term debt and in special assessment indebtedness secured by interest-bearing special assessment levies, which are recognized when due.

The accrual basis of accounting is used for proprietary fund types. Under this basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable. Unbilled service receivables are not recognized as revenue.

Note 1: Summary of Significant Accounting Policies - Continued

D. Budgets and Budgetary Accounting:

The following procedures are utilized by the City in establishing the budgetary data reflected in the financial statements:

1. In May, the City Manager submits the proposed budget to the City Council for the next fiscal year.

2. In June, public hearings are conducted to obtain citizen input with the final budget being adopted in late June.

All budgeted amounts are reported on the same basis as the fund types, and adopted on a basis consistent with generally accepted accounting principles (GAAP). The budget is amended during the fiscal year to reflect adjustments as authorized by the City Council with all appropriations expiring at year end. Budgetary control is maintained on an overall fund basis.

E. Encumbrances:

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of funds are recorded in order to reserve that portion of the applicable appropriation, is employed.

F. Investments:

Investments are stated at cost, which approximates market.

G. Inventories:

Inventories are valued at the average cost. Inventories recorded in the general fund consist of expendable supplies earmarked for consumption and are fully reserved.

H. Accounts and Contracts Payable:

The City makes an effort to promptly pay for goods and services billed prior to June 30, each year. The City's accrued liabilities were recorded at June 30, 1982, to ensure a fair presentation of the City's financial statements.

I. Annual Vacation and Sick Leave:

It is the policy of the City to record the cost of annual vacation and sick leave when paid. Accrued sick leave is not a contingent liability of the City. Such accrued leave time is available for use only during each employee's tenure with the City and is not payable upon retirement or termination, except for police and fire

Note 1: Summary of Significant Accounting Policies - Continued

personnel with ten or more years of service, which is payable at 25 percent of unused sick leave balance. Such amounts are not accrued in governmental funds using the modified accrual basis of accounting. However, a reserve for $1,200,000 is carried in the general fund for all employee earned vacation and police and fire sick leave payable as of June 30, 1982.

J. Comparative Data:

Comparative data for the prior year has been presented in certain parts of the accompanying financial statements in order to provide an understanding of changes in the City's financial position and operations.

K. Self-Insurance:

The City is self-insured for workers' compensation claims. Workers' compensation insurance protection is provided through an internal service fund. As of June 30, 1982, the estimated liability for claims payable was approximately $519,000.

L. Total Columns on Combined Statements - Overview:

Total columns on the Combined Statements - Overview are captioned memorandum only to indicate that they are presented only to facilitate financial analysis. The date in the memorandum columns do not fairly present financial position, results of operation, or changes in financial position in conformance with generally accepted accounting principles.

Note 2: Reclassifications

Reclassifications of prior year data have been made to make the data consistent with the current year's presentation. The City has followed generally accepted accounting principles in performing the reclassifications.

Note 3: South Coast Area Transit District (SCAT)

As of June 30, 1982, the City of San Buenaventura held a 42.3 percent interest in SCAT. The City's net equity in SCAT, accounted for under the equity method was $2,518,417 at June 30, 1982. Two year's investment equity has been reflected in the current year's financial statement resulting in certain balances being reclassified for comparative purposes.

Note 4: Property Tax

A State Constitutional Amendment (Proposition 13) provided that the tax rate was limited to one percent of full cash value (same as $4.00 per $100 assessed value), levied only by the County and shared with all other jurisdictions which includes the City. All other jurisdictions (including the City) and the County could levy a tax rate for voter approved debt.

Note 5: Due From Other Governments

Amounts due from other governments include $1,453,057 from the Federal and State Governments for the construction of an addition (sludge handling and effluent monitoring projects) to the sanitation treatment plant. The total projects are expected to cost $11,458,643 with 75 percent funding from the Federal Government and 12-1/2 percent from the State, with the balance paid from charges to the users of the system. The project is to be completed during the Spring of 1983.

Note 6: Changes in General Fixed Assets

A summary of changes in general fixed assets are as follows:

	Balance July 1, 1981	Addition	Retirements	Balance June 30, 1982
Land	$ 2,857,330	$ -0-	$ -0-	$ 2,857,330
Buildings, Structures and Improvements	9,583,140	1,400,193	-0-	10,983,333
Machinery and Equipment	1,983,624	177,183	-0-	2,160,807
Construction in Progress	5,314,695	2,603,244	1,406,973	6,510,966
Total	$19,738,789	$4,180,620	$1,406,973	$22,512,436

Note 7: Changes in Long-Term Debt

The following is a summary of bond transactions of the City for the year ended June 30, 1982:

	General Obligation	Revenue	Special Assessment	Total
Bonds Payable at July 1, 1981	$270,000	$7,145,000	$6,002,866	$13,417,866
Bonds Issued	-0-	-0-	-0-	-0-
Bonds Retired	70,000	255,000	244,763	569,763
Bonds Payable at June 30, 1982	$200,000	$6,890,000	$5,758,103	$12,848,103

Note 7: Changes in Long-Term Debt - Continued

Bonds payable at June 30, 1982 are comprised of the following issues:

General Obligation Bonds:

$1,750,000, March 1, 1960, waterworks serial bonds due in annual installments ranging from $60,000 to $70,000 through March 1, 1985; interest rates ranging from 2.75 percent to 5.25 percent annually. Total amount outstanding as of June 30, 1982, $200,000.

Revenue Bonds:

Water:

$2,500,000, February 1, 1969, waterworks serial bonds due in installments ranging from $65,000 to $170,000 through February 1, 1999; interest rates ranging from 4.85 percent to 6 percent per annum. Total amount outstanding as of June 30, 1982, $1,890,000.

$1,330,000, August 1, 1970, waterworks series A serial bonds due in installments ranging from $65,000 to $115,000 through August 1, 1990; interest rates ranging from 6 percent to 7 percent per annum. Total amount outstanding as of June 30, 1982, $805,000.

$2,670,000, February 1, 1972, waterworks series B serial bonds due in installments ranging from $50,000 to $340,000 through February 1, 2002; interest rates ranging from 5 percent to 7 percent per annum. Total amount outstanding as of June 30, 1982, $2,295,000.

Sewer:

$1,000,000, March 1, 1971, sewer series A serial bonds due in installments ranging from $30,000 to $75,000 through March 1, 1966; interest rates ranging from 5 percent to 7 percent per annum. Total amount outstanding as of June 30, 1982, $740,000.

$1,500,000, September 1, 1971, sewer series B serial bonds due in installments ranging from $45,000 to $115,000 through September 1, 1966; interest rates ranging from 5 percent to 7 percent per annum. Total amount outstanding as of June 30, 1982, $1,160,000.

Special Assessments:

The City is not obligated for the debt service of the special assessment district's bond indebtedness.

Note 7: Changes in Long-Term Debt - Continued

As of June 30, 1982, the total future debt outstanding including interest payments is as follows:

Year Ending June 30	General Obligation	Revenue	Special Assessment	Total
1983	$77,800	$661,358	$834,122	$1,573,280
1984	65,070	653,760	813,613	1,532,443
1985	72,730	658,190	798,817	1,529,737
1986-1990	-0-	3,278,942	2,990,959	6,269,901
1991-1995	-0-	2,844,335	2,451,625	5,295,960
1996-2000	-0-	2,080,033	1,557,000	3,637,033
2001-2010	-0-	715,800	154,760	870,560

The City is in compliance with debt service requirements.

Note 8: Fund Deficits

The Portobello Maintenance District has a fund deficit of $51,820. This deficit will be eliminated when the City receives the remaining 20 percent of its Federal Disaster Relief Grant.

Note 9: Receivable from the Redevelopment Agency of the City of San Buenaventura

The City has advanced monies to the Redevelopment Agency of the City of San Buenaventura for project costs and administrative expenses. In addition, the Agency is obligated to reimburse the City for its annual lease payments on the parking structure. The City has accumulated a receivable for these advances and for lease payments not yet reimbursed in the amount of $5,292,249 which are fully reserved in the general fund and capital projects funds.

Property taxes are presently the Agency's primary source of revenue. Since the passage of Proposition 13 in the State of California, the Agency's revenues have been insufficient to cover its debt service commitments to the City. Further development or future real estate transactions within the project area could provide the Agency with sufficient revenues to meet its debt service obligation.

Note 10: Interfund Receivables and Payables

The interfund receivables and payables balances as of June 30, 1982 are as follows:

	Interfund Receivables	Interfund Payables
General Fund	$1,275,306	$ 8,367
Special Assessment Funds:		
Pierpont	1,852	-0-
Victoria	6,515	-0-
Enterprise Fund:		
Sewer	-0-	1,275,306
Total	$1,283,673	$1,283,673

Note 11: Pension Plan

The City participates in the State of California Public Employees Retirement System (PERS) which covers substantially all of the City's employees. Two valuations have been established for the City:

- One for all safety employees, and
- A separate program for all other qualifying employees.

PERS is generally considered to be a contributory plan deriving funds from employee contributions as well as from employer contributions and earnings from investments.

It is the City's policy to fund current retirement costs as accrued. The total pension expense for 1982 and 1981 was $2,057,405 and $1,588,000 respectively, which includes, as to certain defined benefit plans, amortization of past service cost over a maximum period of 24 years. The accumulated plan benefits and plan net assets for the City's PERS is presented below as of the most recent valuation date.

	June 30, 1981	
	Safety	All Others
Actuarial present value of accumulated plan benefits:	$28,272,885	$20,931,547
Net assets available for benefits:	$11,031,715	$ 9,646,874
Unfunded liability:	$ 5,680,140	$ 3,678,383

Note 11: Pension Plan - Continued:

The weighted average assumed rate of return used in determining the actuarial present value of accumulated plan benefits was 6½ percent for both 1981 and 1982. Effective July 1, 1982, the rate of return has been increased to 8½ percent thereby generally reducing employer contribution rates. On the whole these rates have remained relatively constant from year to year.

Note 12: Obligation under Capital Leases

The City has entered into a ninety-nine (99) year lease with the Parking Authority of the City of San Buenaventura (Authority) for a parking structure. The terms of the lease are such that the City shall pay to the Authority an amount sufficient to pay all interest and principal on the bonds issued by the Authority to finance the structure, which currently approximates $144,000 per annum. Such lease is accounted for as a capitalized lease. As such, the City has recorded as a liability the total future payments to be made to the Authority, net of unearned interest calculated at a rate of approximately 6½ percent. Said amount equalled $1,425,000 at June 30, 1982.

Note 13: State Water Project

The City has entered into an agreement for the allocation of water from the State's Water Plan. The City is obligated to pay approximately $250,000 per annum through the fiscal year ending June 30, 2035, for reimbursement of the initial construction costs of the project.

Note 14: Restricted Assets

Restricted cash amounts are held by fiscal agent for the redemption of bond debt, acquisition and construction, and deposits held in trust for the enterprise funds.

Note 15: Commitments and Contingent Liabilities

The City has a commitment of approximately $4,519,173 for contracts awarded but not completed at June 30, 1982.

The two major contracts outstanding are for a new police and fire facility headquarters and for a solids handling expansion project at the sanitation treatment plant.

Several lawsuits and claims were pending against the City at June 30, 1982. In the opinion of the City Attorney, there are adequate legal defenses to these actions and it is not anticipated that there will be any adverse material effect on the financial position of the City.

Note 15: Segment Information

The following represents a summary of the City's enterprise operations at June 30, 1982 (in thousands of dollars):

	Sewer/ Sanitation	Water	Golf	SCAT	Total
Operating revenue	$ 3,506	$ 4,957	$674	$ -0-	$ 9,137
Depreciation and amortization expense	611	472	17	-0-	1,100
Operating income or (loss)	76	1,222	(89)	-0-	1,209
Net income or (loss)	138	1,228	(63)	(292)	1,011
Current capital, contributions	5,499	499	338	987	7,323
Net addition of fixed assets	6,455	947	262	-0-	7,664
Net working capital	(251)	1,092	30	-0-	871
Bonds and other long-term liabilities: Payable from operating revenues	3,078	9,672	-0-	-0-	12,750
Total equity	29,883	23,222	696	2,518	56,319

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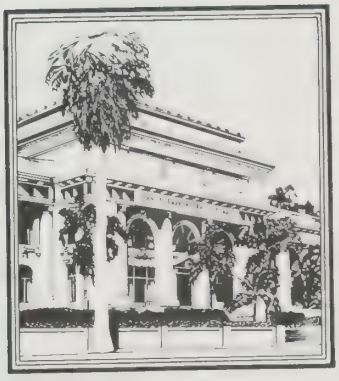

SUPPLEMENTARY FINANCIAL STATEMENT SECTION

City of San Buenaventura
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
June 30, 1982
With Comparative Totals for June 30, 1981

	Revenue Sharing	Gas Tax	Comprehensive Employment Training Act
ASSETS			
Cash and invested cash	$ -0-	$2,380,892	$(39,396)
Accounts receivable, net	-0-	-0-	-0-
Due from other governments	232,591	119,238	37,457
Prepaid expenses	-0-	-0-	2,000
Total Assets	$232,591	$2,500,130	$ 61
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ -0-	$ 6,840	$ 59
Contracts payable	-0-	12,767	-0-
Accrued liabilities	-0-	-0-	2
Deposits	-0-	-0-	-0-
Total Liabilities	-0-	19,607	61
Fund Balances:			
Reserved for encumbrances	-0-	316,310	-0-
Reserved for current projects	232,591	2,164,213	-0-
Unreserved	-0-	-0-	-0-
Total Fund Balances	232,591	2,480,523	-0-
Total Liabilities and Fund Balance	$232,591	$2,500,130	$ 61

Community Improvement	Recreational Activities	Park and Recreation Tax	Totals June 30, 1982	Totals June 30, 1981
$ 298,928	$76,522	$663,580	$3,380,526	$3,487,591
249	883	-0-	1,132	526
-0-	-0-	25,646	414,932	382,160
-0-	-0-	-0-	2,000	4,000
$ 299,177	$77,405	$689,226	$3,798,590	$3,874,277
$ 1,842	$23,601	$ 24	$ 32,366	$ 118,747
-0-	-0-	-0-	12,767	-0-
7	80	-0-	89	2,076
20	482	-0-	502	-0-
1,869	24,163	24	45,724	120,823
18,567	4,175	6,204	345,256	389,422
278,741	-0-	186,054	2,861,599	3,053,033
-0-	49,067	496,944	546,011	310,999
297,308	53,242	689,202	3,752,866	3,753,454
$ 299,177	$77,405	$689,226	$3,798,590	$3,874,277

City of San Buenaventura
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 1982
With Comparative Totals for the Fiscal Year Ended June 30, 1981

	Revenue Sharing	Gas Tax	Comprehensive Employment Training Act
Revenues:			
Taxes	$ -0-	$ -0-	$ -0-
Intergovernmental revenue	926,355	1,301,139	206,346
Charges for services	-0-	-0-	-0-
Use of money and property	18,686	392,810	-0-
Other	-0-	260,633	463
Total Revenues	945,041	1,954,582	206,809
Expenditures:			
General government	-0-	-0-	206,691
Community development	-0-	-0-	-0-
Parks and recreation	-0-	-0-	-0-
Capital outlays	-0-	1,698,182	-0-
Total Expenditures	-0-	1,698,182	206,691
Excess of Revenues Over (Under) Expenditures	945,041	256,400	118
Other Financing Sources (Uses):			
Operating transfers in	-0-	104,319	-0-
Operating transfers out	941,031	123,607	83
Total Other Financing Sources (Uses)	(941,031)	(19,288)	(83)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	4,010	237,112	35
Fund Balances - July 1	228,581	2,243,411	(35)
Fund Balances - June 30	$ 232,591	$2,480,523	$ -0-

Community Improvement	Recreational Activities	Park and Recreation Tax	Totals Fiscal Year Ended June 30, 1982	Totals Fiscal Year Ended June 30, 1981
$ 527,834	$ -0-	$ 25,195	$ 553,029	$ 539,957
-0-	-0-	409,773	2,843,613	2,112,587
-0-	432,366	-0-	432,366	407,354
119,160	17,413	86,562	634,631	496,713
36,086	90	-0-	297,272	132,699
683,080	449,869	521,530	4,760,911	3,689,310
-0-	-0-	-0-	206,691	169,456
393,706	-0-	-0-	393,706	293,233
-0-	513,918	-0-	513,918	391,153
-0-	7,011	313,001	2,018,194	1,274,389
393,706	520,929	313,001	3,132,509	2,128,231
289,374	(71,060)	208,529	1,628,402	1,561,079
-0-	-0-	16,500	120,819	130,806
662,342	-0-	22,746	1,749,809	1,039,034
(662,342)	-0-	(6,246)	(1,628,990)	(908,228)
(372,968)	(71,060)	202,283	(588)	652,851
670,276	124,302	486,919	3,753,454	3,100,603
$ 297,308	$ 53,242	$689,202	$3,752,866	$3,753,454

City of San Buenaventura
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVENUE SHARING FUND
For the Fiscal Year Ended June 30, 1982
With Comparative Actual Amounts for the Fiscal Year Ended June 30, 1981

	1982			
	Budget	Actual	Variance Favorable (Unfavorable)	1981 Actual
Revenues:				
Intergovernmental revenue	$ 914,325	$ 926,355	$12,030	$ 864,134
Use of money and property	-0-	18,686	18,686	37,327
Total Revenues	914,325	945,041	30,716	901,461
Excess of Revenues Over (Under) Expenditures	914,325	945,041	30,716	901,461
Other Financing Sources (Uses):				
Operating transfers out	941,032	941,031	1	967,504
Total Other Financing Sources (Uses)	(941,032)	(941,031)	1	(967,504)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(26,707)	4,010	30,717	(66,043)
Fund Balances - July 1	228,581	228,581	-0-	294,624
Fund Balances - June 30	$ 201,874	$ 232,591	$30,717	$ 228,581

City of San Buenaventura
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GAS TAX FUND
For the Fiscal Year Ended June 30, 1982
With Comparative Actual Amounts for the Fiscal Year Ended June 30, 1981

	1982			
	Budget	Actual	Variance Favorable (Unfavorable)	1981 Actual
Revenues:				
Intergovernmental revenue	$ 2,223,292	$1,301,139	$ (922,153)	$1,012,207
Use of money and property	-0-	392,810	392,810	256,262
Other	-0-	260,633	260,633	111,750
Total Revenues	2,223,292	1,954,582	(268,710)	1,380,219
Expenditures:				
Capital outlays	3,863,197	1,698,182	2,165,015	678,015
Total Expenditures	3,863,197	1,698,182	2,165,015	678,015
Excess of Revenues Over (Under) Expenditures	(1,639,905)	256,400	1,896,305	702,204
Other Financing Sources (Uses):				
Operating transfers in	383,007	104,319	(278,688)	120,298
Operating transfers out	125,000	123,607	1,393	3,034
Total Other Financing Sources (Uses)	258,007	(19,288)	(277,295)	117,264
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,381,898)	237,112	1,619,010	819,468
Fund Balances - July 1	2,243,411	2,243,411	-0-	1,423,943
Fund Balances - June 30	$ 861,513	$2,480,523	$ 1,619,010	$2,243,411

City of San Buenaventura
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMPREHENSIVE EMPLOYMENT TRAINING ACT FUND
For the Fiscal Year Ended June 30, 1982
With Comparative Actual Amounts for the Fiscal Year Ended June 30, 1981

	1982			
	Budget	Actual	Variance Favorable (Unfavorable)	1981 Actual
Revenues:				
Intergovernmental revenue	$206,345	$206,346	$ 1	$169,421
Other	463	463	-0-	-0-
Total Revenues	206,808	206,809	1	169,421
Expenditures:				
General government	206,725	206,691	34	169,456
Total Expenditures	206,725	206,691	34	169,456
Excess of Revenues Over (Under) Expenditures	83	118	35	(35)
Other Financing Sources (Uses):				
Operating transfers out	83	83	-0-	-0-
Total Other Financing Sources (Uses)	(83)	(83)	-0-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	-0-	35	35	(35)
Fund Balances - July 1	(35)	(35)	-0-	-0-
Fund Balances - June 30	$ (35)	$ -0-	$ 35	$ (35)

City of San Buenaventura
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY IMPROVEMENT FUND
For the Fiscal Year Ended June 30, 1982
With Comparative Actual Amounts for the Fiscal Year Ended June 30, 1981

	1982			
	Budget	Actual	Variance Favorable (Unfavorable)	1981 Actual
Revenues:				
Taxes	$ 480,000	$ 527,834	$ 47,834	$447,433
Use of money and property	20,000	119,160	99,160	82,113
Other	-0-	36,086	36,086	20,854
Total Revenues	500,000	683,080	183,080	550,400
Expenditures:				
Community development	393,710	393,706	4	293,233
Total Expenditures	393,710	393,706	4	293,233
Excess of Revenues Over (Under) Expenditures	106,290	289,374	183,084	257,167
Other Financing Sources (Uses):				
Operating transfers in	-0-	-0-	-0-	3,034
Operating transfers out	711,328	662,342	48,986	60,773
Total Other Financing Sources (Uses)	(711,328)	(662,342)	48,986	(57,739)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(605,038)	(372,968)	232,070	199,428
Fund Balances - July 1	670,276	670,276	-0-	470,848
Fund Balances - June 30	$ 65,238	$ 297,308	$232,070	$670,276

City of San Buenaventura
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECREATIONAL ACTIVITIES FUND
For the Fiscal Year Ended June 30, 1982
With Comparative Actual Amounts for the Fiscal Year Ended June 30, 1981

	1982			
	Budget	Actual	Variance Favorable (Unfavorable)	1981 Actual
Revenues:				
Charges for services	$ 35,005	$432,366	$397,361	$407,354
Use of money and property	-0-	17,413	17,413	14,616
Other	-0-	90	90	95
Total Revenues	35,005	449,869	414,864	422,065
Expenditures:				
Parks and recreation	514,267	513,918	349	391,153
Capital outlays	7,015	7,011	4	5,737
Total Expenditures	521,282	520,929	353	396,890
Excess of Revenues Over (Under) Expenditures	(486,277)	(71,060)	415,217	25,175
Other Financing Sources (Uses):				
Operating transfers in	-0-	-0-	-0-	7,474
Total Other Financing Sources (Uses)	-0-	-0-	-0-	7,474
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(486,277)	(71,060)	415,217	32,649
Fund Balances - July 1	124,302	124,302	-0-	91,653
Fund Balances - June 30	$(361,975)	$ 53,242	$415,217	$124,302

City of San Buenaventura
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARK AND RECREATION TAX FUND
For the Fiscal Year Ended June 30, 1982
With Comparative Actual Amounts for the Fiscal Year Ended June 30, 1981

	1982			
	Budget	Actual	Variance Favorable (Unfavorable)	1981 Actual
Revenues:				
Taxes	$100,000	$ 25,195	$ (74,805)	$ 92,524
Intergovernmental revenue	745,886	409,773	(336,113)	66,825
Use of money and property	-0-	86,562	86,562	106,395
Total Revenues	845,886	521,530	(324,356)	265,744
Expenditures:				
Capital outlays	694,661	313,001	381,660	590,637
Total Expenditures	694,661	313,001	381,660	590,637
Excess of Revenues Over (Under) Expenditures	151,225	208,529	57,304	(324,893)
Other Financing Sources (Uses):				
Operating transfers in	16,500	16,500	-0-	-0-
Operating transfers out	22,746	22,746	-0-	7,723
Total Other Financing Sources (Uses)	(6,246)	(6,246)	-0-	(7,723)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	144,979	202,283	57,304	(332,616)
Fund Balances - July 1	486,919	486,919	-0-	819,535
Fund Balances - June 30	$631,898	$689,202	$ 57,304	$ 486,919

City of San Buenaventura
COMBINING BALANCE SHEET
ALL CAPITAL PROJECTS FUNDS
June 30, 1982
With Comparative Totals for June 30, 1981

	Capital Improvement	H.C.D.A. Act of 1974
ASSETS		
Cash and invested cash	$1,687,079	$ (179,455)
Accounts receivable, net	-0-	4
Due from other governments	597	339,511
Due from other funds	-0-	-0-
Loan to Redevelopment Agency	214,362	2,234,719
Total Assets	$1,902,038	$2,394,779
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	$ 9,282	$ 664
Contracts payable	172,747	77,864
Total Liabilities	182,029	78,528
Fund Balances:		
Reserved for encumbrances	1,601,111	406,894
Reserved for current projects	-0-	1,190,887
Reserved for off highway fees	4,368	-0-
Unreserved	114,530	718,470
Total Fund Balances	1,720,009	2,316,251
Total Liabilities and Fund Balances	$1,902,038	$2,394,779

L.P.W. Capital Development Act of 1977	Totals	
	June 30, 1982	June 30, 1981
$ -0-	$1,507,624	$3,037,701
-0-	4	-0-
-0-	340,108	469,735
-0-	-0-	11,913
-0-	2,449,081	1,405,249
$ -0-	$4,296,817	$4,924,598
$ -0-	$ 9,946	$ 313,340
-0-	250,611	13,553
-0-	260,557	326,893
-0-	2,008,005	3,355,371
-0-	1,190,887	1,190,887
-0-	4,368	4,368
-0-	833,000	47,079
-0-	4,036,260	4,597,705
$ -0-	$4,296,817	$4,924,598

City of San Buenaventura
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 1982
With Comparative Totals for the Fiscal Year Ended June 30, 1981

	Capital Improvement	H.C.D.A. Act of 1974
Revenues:		
Taxes	$ 28,165	$ -0-
Intergovernmental revenue	201,192	1,592,188
Use of money and property	260,185	-0-
Other	-0-	324,871
Total Revenues	489,542	1,917,059
Expenditures:		
Capital outlays	3,029,068	878,013
Total Expenditures	3,029,068	878,013
Excess of Revenue Over (Under) Expenditures	(2,539,526)	1,039,046
Other Financing Sources (Uses):		
Operating transfers in	939,431	26,469
Operating transfers out	26,935	-0-
Total Other Financing Sources (Uses)	912,496	26,469
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,627,030)	1,065,515
Fund Balances - July 1	3,347,039	1,250,736
Fund Balances - June 30	$ 1,720,009	$ 2,316,251

L.P.W. Capital Development Act of 1977	Totals Fiscal Year Ended June 30, 1982	June 30, 1981
$ -0-	$ 28,165	$ 86,079
-0-	1,793,380	1,381,623
-0-	260,185	1,408,660
24,737	349,608	308,456
24,737	2,431,338	3,184,818
24,667	3,931,748	,206,475
24,667	3,931,748	3,206,475
70	(1,500,410)	(21,657)
-0-	965,900	1,217,354
-0-	26,935	221,798
-0-	938,965	995,556
70	(561,445)	973,899
(70)	4,597,705	3,623,806
$ -0-	$ 4,036,260	$4,597,705

City of San Buenaventura
COMBINING BALANCE SHEET
ALL SPECIAL ASSESSMENT FUNDS
June 30, 1982
With Comparative Totals for June 30, 1981

	Parking	Street Lighting	Portobello	Ondulando
ASSETS				
Cash and invested cash	$1,280	$234,494	$(318,315)	$ 47,783
Receivables, net:				
Accounts	-0-	-0-	-0-	1,983
Special assessments	-0-	-0-	-0-	39,862
Special assessments, deferred	-0-	-0-	-0-	87,198
Due from other funds	-0-	-0-	-0-	-0-
Due from other governments	-0-	-0-	266,495	-0-
Total Assets	$1,280	$234,494	$(51,820)	$ 176,826
LIABILITIES AND FUND EQUITY				
Liabilities:				
Current liabilities:				
Accounts payable	$1,280	$ 191	$ -0-	$ -0-
Interest payable	-0-	-0-	-0-	-0-
Due to other funds	-0-	-0-	-0-	-0-
Deposits	-0-	-0-	-0-	659
Current portion of long-term debt	-0-	-0-	-0-	37,000
Total Current Liabilities	1,280	191	-0-	37,659
Long-term liabilities:				
Due to other funds	-0-	-0-	-0-	-0-
Special assessment bonds	-0-	-0-	-0-	133,000
Total Long-Term Liabilities	-0-	-0-	-0-	133,000
Total Liabilities	1,280	191	-0-	170,659

Telephone	Pierpont	Victoria	Totals June 30, 1982	Totals June 30, 1981
$ 1,080,326	$ 158,334	$ (59,375)	$ 1,144,527	$ 2,577,850
-0-	-0-	-0-	1,983	1,983
397,373	188,719	111,156	737,110	487,783
2,506,083	535,710	1,757,208	4,886,199	5,340,636
-0-	1,852	6,515	8,367	8,925
-0-	763	-0-	267,258	54,723
$ 3,983,782	$ 885,378	$ 1,815,504	$ 7,045,444	$ 8,741,900
$ 203,851	$ -0-	$ -0-	$ 205,322	$ 299,587
-0-	1,315	-0-	1,315	2,283
-0-	-0-	-0-	-0-	1,399
34,786	1,436	633	37,514	73,980
153,287	151,526	50,000	391,813	224,526
391,924	154,277	50,633	635,964	601,775
-0-	-0-	-0-	-0-	19,987
2,780,000	698,290	1,755,000	5,366,290	5,778,340
2,780,000	698,290	1,755,000	5,366,290	5,798,327
3,171,924	852,567	1,805,633	6,002,254	6,400,102

City of San Buenaventura
COMBINING BALANCE SHEET
ALL SPECIAL ASSESSMENT FUNDS - Continued
June 30, 1982
With Comparative Totals for June 30, 1981

	Parking	Street Lighting	Portobello	Ondulando
LIABILITIES AND FUND EQUITY - Continued				
Fund Equity:				
Reserved for encumbrances	$-0-	$ -0-	$ -0-	$ -0-
Reserved for debt service	-0-	-0-	-0-	170,000
Other reserved	-0-	-0-	-0-	347
Unreserved	-0-	234,303	(51,820)	(164,180)
Total Fund Equity	-0-	234,303	(51,820)	6,167
Total Liabilities and Fund Equity	$1,280	$234,494	$(51,820)	$ 176,826

Telephone	Pierpont	Victoria	Totals June 30, 1982	Totals June 30, 1981
$ -0-	$ -0-	$ -0-	$ -0-	$ 1,114,297
2,933,287	849,816	1,805,000	5,758,103	6,002,866
-0-	7,629	-0-	7,976	7,162
(2,121,429)	(824,634)	(1,795,129)	(4,722,889)	(5,052,527)
811,858	32,811	9,871	1,043,190	2,071,798
$ 3,983,782	$ 885,378	$ 1,815,504	$ 7,045,444	$ 8,471,900

City of San Buenaventura
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL SPECIAL ASSESSMENT FUNDS
For the Fiscal Year Ended June 30, 1982
With Comparative Totals for the Fiscal Year Ended June 30, 1981

	Parking	Street Lighting	Portobello	Ondulando
Revenues:				
Taxes and special assessments	$ -0-	$737,326	$ -0-	$10,240
Intergovernmental revenue	-0-	2,166	266,495	-0-
Use of money and property	420	-0-	-0-	-0-
Other	-0-	63,509	-0-	-0-
Total Revenues	420	803,001	266,495	10,240
Expenditures:				
Contractual services	13,791	3,465	751,415	-0-
Materials and supplies	13,446	7,093	-0-	-0-
General and administrative	6,928	754,789	-0-	-0-
Capital outlays	-0-	-0-	-0-	-0-
Debt service:				
Interest and other charges	-0-	-0-	-0-	11,188
Total Expenditures	34,165	765,347	751,415	11,188
Excess of Revenues Over (Under) Expenditures	(33,745)	37,654	(484,920)	(948)
Other Financing Sources (Uses):				
Proceeds of special assessment bonds	-0-	-0-	-0-	-0-
Operating transfers in	34,457	-0-	454,486	-0-
Total Other Financing Sources (Uses)	34,457	-0-	454,486	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	712	37,654	(30,434)	(948)
Fund Balances - July 1	(712)	196,649	(21,386)	7,115
Fund Balances - June 30	$ -0-	$234,303	$ (51,820)	$6,167

Telephone	Pierpont	Victoria	Totals Fiscal Year Ended June 30, 1982	Totals Fiscal Year Ended June 30, 1981
$ 433,606	$51,396	$113,163	$ 1,345,731	$1,108,702
-0-	-0-	-0-	268,661	507
-0-	-0-	-0-	420	27,934
-0-	-0-	-0-	63,509	-0-
433,606	51,396	113,163	1,678,321	1,137,143
242	-0-	-0-	768,913	22,974
-0-	-0-	-0-	20,539	18,150
-0-	-0-	73,044	834,761	655,481
1,159,764	-0-	-0-	1,159,764	1,242,906
280,806	55,459	110,983	458,436	194,623
1,440,812	55,459	184,027	3,242,413	2,134,134
(1,007,206)	(4,063)	(70,864)	(1,564,092)	(996,991)
-0-	-0-	-0-	-0-	2,933,287
-0-	-0-	46,541	535,484	33,646
-0-	-0-	46,541	535,484	2,966,933
(1,007,206)	(4,063)	(24,323)	(1,028,608)	1,969,942
1,819,064	36,874	34,194	2,071,798	101,856
$ 811,858	$ 32,811	$ 9,871	$ 1,043,190	$2,071,798

City of San Buenaventura
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
June 30, 1982
With Comparative Totals for June 30, 1981

	Sewer and Sanitation	Water
ASSETS		
Current Assets:		
Cash and invested cash	$ 700,340	$ 1,501,194
Accounts receivable, net	27,073	268,154
Due from other governments	1,532,114	100
Other investments	20,783	15,615
Total Current Assets	2,280,310	1,785,063
Restricted cash	326,306	713,244
Property, plant and equipment:		
Land	52,694	165,968
Buildings	5,711,160	512,781
Improvements, other than buildings	14,033,752	18,244,317
Machinery and equipment	3,794,529	4,775,190
Construction in progress	13,621,066	5,601,169
Total Property, Plant and Equipment	37,213,201	29,299,425
Less accumulated depreciation	6,165,220	7,698,837
Net Property, Plant and Equipment	31,047,981	21,600,588
Other Assets:		
Water rights	-0-	1,221,838
State water construction projects	-0-	8,661,849
Investment in South Coast Area Transit	-0-	-0-
Other	-0-	48,238
Total Other Assets	-0-	9,931,925
Total Assets	$33,654,597	$34,030,820

Golf Courses	South Coast Area Transit	Totals June 30, 1982	Totals June 30, 1981
$166,550	$ -0-	$ 2,368,084	$ 2,126,640
-0-	-0-	295,227	484,236
-0-	-0-	1,532,214	1,492,723
-0-	-0-	36,398	39,553
166,550	-0-	4,231,923	4,143,152
-0-	-0-	1,039,550	1,107,898
-0-	-0-	218,662	218,662
200,434	-0-	6,424,375	3,877,134
-0-	-0-	32,278,069	20,826,651
156,981	-0-	8,726,700	21,702,841
345,223	-0-	19,567,458	12,934,545
702,638	-0-	67,215,264	59,559,833
164,881	-0-	14,028,938	12,929,277
537,757	-0-	53,186,326	46,630,556
-0-	-0-	1,221,838	1,221,838
-0-	-0-	8,661,849	7,615,501
-0-	2,518,417	2,518,417	1,822,960
-0-	-0-	48,238	52,423
-0-	2,518,417	12,450,342	10,712,722
$704,307	$2,518,417	$70,908,141	$62,594,328

City of San Buenaventura
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS - Continued
June 30, 1982
With Comparative Totals for June 30, 1981

	Sewer and Sanitation	Water
LIABILITIES AND FUND EQUITY		
Liabilities:		
Current liabilities:		
Accounts payable	$ 28,335	$ 122,885
Contracts payable	533,039	16,405
Interest payable	34,597	116,213
Accrued liabilities	201	212
Due to other funds	12,306	-0-
Deposits	-0-	135,084
Current portion of long-term debt	85,000	745,488
Total Current Liabilities	693,478	1,136,287
Long-term liabilities:		
Due to other funds	1,263,000	-0-
State water line construction project	-0-	4,741,615
General obligation bonds	-0-	130,000
Revenue bonds	1,815,000	4,800,000
Total Long-Term Liabilities	3,078,000	9,671,615
Total Liabilities	3,771,478	10,807,902
Fund Equity:		
Contributions:		
From other governments	18,998,087	2,446,574
From customers and subdividers	1,777,708	6,861,906
From other funds	1,638,202	163,031
Total Contributions	22,413,997	9,471,511
Retained earnings:		
Reserved for debt service	326,306	791,044
Unreserved	7,142,816	12,960,363
Total Retained Earnings	7,469,122	13,751,407
Total Fund Equity	29,883,119	23,222,918
Total Liabilities and Fund Equity	$33,654,597	$34,030,820

Golf Courses	South Coast Area Transit	Totals	
		June 30, 1982	June 30, 1981
$ 8,451	$ -0-	$ 159,671	$ 225,757
-0-	-0-	549,444	769,345
-0-	-0-	150,810	166,264
87	-0-	500	42,998
-0-	-0-	12,306	24,219
150	-0-	135,234	111,683
-0-	-0-	830,488	794,443
8,688	-0-	1,838,453	2,134,709
-0-	-0-	1,263,000	1,263,000
-0-	-0-	4,741,615	4,122,102
-0-	-0-	130,000	200,000
-0-	-0-	6,615,000	6,890,000
-0-	-0-	12,749,615	12,475,102
8,688	-0-	14,588,068	14,609,811
-0-	2,909,706	24,354,367	17,709,738
1,081	-0-	8,640,695	8,096,004
509,371	-0-	2,310,604	2,175,425
510,452	2,909,706	35,305,666	27,981,167
-0-	-0-	1,117,350	1,107,898
185,167	(391,289)	19,897,057	18,895,452
185,167	(391,289)	21,014,407	20,003,350
695,619	2,518,417	56,320,073	47,984,517
$704,307	$2,518,417	$70,908,141	$62,594,328

City of San Buenaventura
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS - ALL ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 1982
With Comparative Totals for the Fiscal Year Ended June 30, 1981

	Sewer and Sanitation	Water
Operating Revenues:		
Charges for services	$3,503,269	$ 4,956,876
Other operating revenues	3,118	70,553
Total Operating Revenues	3,506,387	5,027,429
Operating Expenses:		
Personal services	774,490	808,921
Contractual services	433,038	894,139
Materials and supplies	400,166	209,158
General and administrative	1,211,351	1,421,766
Depreciation and amortization	611,202	471,600
Total Operating Expenses	3,430,247	3,805,584
Operating Income	76,140	1,221,845
Non-Operating Revenues (Expenses):		
Interest revenue	232,130	299,225
Interest expense	170,682	292,767
Equity in earnings of South Coast Area Transit	-0-	-0-
Total Non-Operating Revenues (Expenses)	61,448	6,458
Net Income	137,588	1,228,303
Retained Earnings - July 1:		
As previously reported	7,331,534	12,523,104
Prior period adjustment	-0-	-0-
As restated	7,331,534	12,523,104
Retained Earnings - June 30	$7,469,122	$13,751,407

Golf Courses	South Coast Area Transit	Totals Fiscal Year Ended June 30, 1982	Totals Fiscal Year Ended June 30, 1981
$674,368	$ -0-	$ 9,134,513	$ 8,986,532
1,260	-0-	74,931	45,823
675,628	-0-	9,209,444	9,032,355
335,159	-0-	1,918,570	1,798,475
8,055	-0-	1,335,232	1,334,682
134,529	-0-	743,853	724,035
270,533	-0-	2,903,650	2,313,665
16,859	-0-	1,099,661	1,165,086
765,135	-0-	8,000,966	7,335,943
(89,507)	-0-	1,208,478	1,696,412
26,779	-0-	558,134	344,840
-0-	-0-	463,449	493,379
-0-	(292,106)	(292,106)	-0-
26,779	(292,106)	(197,421)	(148,539)
(62,728)	(292,106)	1,011,057	1,547,873
247,895	(99,183)	20,003,350	18,791,639
-0-	-0-	-0-	(336,162)
247,895	(99,183)	20,003,350	18,455,477
$185,167	$ (391,289)	$21,014,407	$20,003,350

City of San Buenaventura
COMBINING STATEMENT OF CHANGES IN FINANCIAL
POSITION - ALL ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 1982
With Comparative Totals for the Fiscal Year Ended June 30, 1981

	Sewer and Sanitation	Water
Sources of Working Capital:		
Operations:		
Net income	$ 137,588	$1,228,303
Items not requiring working capital - depreciation	611,202	471,600
Working Capital Provided by Operations	748,790	1,699,903
Prior period adjustment	-0-	-0-
Increase in state water project liability	-0-	1,105,001
Contributions - all sources	5,499,361	499,472
Total Sources of Working Capital	6,248,151	3,304,376
Uses of Working Capital:		
Increase (decrease) in restricted cash	(30,912)	(37,436)
Acquisition of fixed assets	6,445,127	947,811
Increase in investment in South Coast Area Transit	-0-	-0-
Increase in other assets	-0-	1,042,163
Decrease in general obligation bonds payable	-0-	70,000
Decrease in revenue bonds payable	85,000	190,000
Decrease in other reserves	-0-	-0-
Total Uses of Working Capital	6,499,215	2,212,538
Net Increase (Decrease) in Working Capital	$ (251,064)	$1,091,838
Elements of Net Increase (Decrease) in Working Capital:		
Cash and invested cash	$ (510,831)	$ 723,176
Accounts receivable, net	(29,797)	(156,176)
Due from other governments	39,492	(1)
Prepaid expenses	-0-	-0-
Accounts payable	(9,136)	78,789
Contracts payable	236,306	(16,405)
Interest payable	2,732	12,722
Accrued liabilities	16,624	18,529
Due to other funds	11,913	-0-
Deposits	-0-	(23,451)
Current portion of long-term debt	(10,000)	459,443
Other	1,633	(4,788)
Net Increase (Decrease) in Working Capital	$ (251,064)	$1,091,838

Golf Courses	South Coast Area Transit	Totals June 30, 1982	Totals June 30, 1981
$(62,728)	$ (292,106)	$ 1,011,057	$1,547,873
16,859	-0-	1,099,661	1,156,307
(45,869)	(292,106)	2,110,718	2,704,180
-0-	-0-	-0-	(336,162)
-0-	-0-	1,105,001	321,494
338,103	987,563	7,324,499	4,135,714
292,234	695,457	10,540,218	6,825,226
-0-	-0-	(68,348)	773,616
262,493	-0-	7,655,431	4,783,537
-0-	695,457	695,457	-0-
-0-	-0-	1,042,163	707,071
-0-	-0-	70,000	70,000
-0-	-0-	275,000	255,000
-0-	-0-	-0-	-0-
262,493	695,457	9,669,703	6,589,224
$ 29,741	$ -0-	$ 870,515	$ 236,002
$ 29,099	$ -0-	$ 241,444	$ 446,356
(3,036)	-0-	(189,009)	(15,560)
-0-	-0-	39,491	448,963
-0-	-0-	-0-	(20)
(3,567)	-0-	66,086	167,128
-0-	-0-	219,901	(706,141)
-0-	-0-	15,454	(127,301)
7,345	-0-	42,498	(29,860)
-0-	-0-	11,913	(11,913)
(100)	-0-	(23,551)	67,856
-0-	-0-	449,443	(11,689)
-0-	-0-	(3,155)	8,183
$ 29,741	$ -0-	$ 870,515	$ 236,002

City of San Buenaventura
COMBINING BALANCE SHEET
ALL INTERNAL SERVICE FUNDS
June 30, 1982
With Comparative Totals for June 30, 1981

	Equipment Services	Office Services	Data Processing
ASSETS			
Current Assets:			
Cash and invested cash	$ 537,609	$ 25	$ -0-
Accounts receivable, net	7,240	46	-0-
Due from other governments	-0-	-0-	-0-
Total Current Assets	544,849	71	-0-
Machinery and equipment	2,465,162	79,457	210,365
Construction in progress	-0-	-0-	195,465
Total Fixed Assets	2,465,162	79,457	405,830
Less accumulated depreciation	1,172,832	45,794	179,924
Net Machinery and Equipment	1,292,330	33,663	225,906
Total Assets	$1,837,179	$33,734	$ 225,906
LIABILITIES AND FUND EQUITY			
Current Liabilities:			
Accounts payable	$ 20,384	$ 1,453	$ 24,803
Accrued liabilities	96	20	24
Total Current Liabilities	20,480	1,473	24,827
Fund Equity:			
Contributions from other funds	1,167,683	20,734	314,205
Retained earnings:			
Unreserved	649,016	11,527	(113,126)
Total Retained Earnings	649,016	11,527	(113,126)
Total Fund Equity	1,816,699	32,261	201,079
Total Liabilities and Fund Equity	$1,837,179	$33,734	$ 225,906

Workers' Compensation Self-Insurance	Medical Reimbursement	Totals June 30, 1982	Totals June 30, 1981
$2,527,354	$ 34,758	$3,099,746	$2,605,683
4,264	-0-	11,550	7,802
-0-	-0-	-0-	321
2,531,618	34,758	3,111,296	2,613,806
-0-	-0-	2,754,984	2,522,189
-0-	-0-	195,465	-0-
-0-	-0-	2,950,449	2,522,189
-0-	-0-	1,398,550	1,385,378
-0-	-0-	1,551,899	1,136,811
$2,531,618	$ 34,758	$4,663,195	$3,750,617
$ 1,721	$ 12,619	$ 60,980	$ 55,336
518,963	-0-	519,103	529,596
520,684	12,619	580,083	584,932
-0-	80,000	1,582,622	1,150,332
2,010,934	(57,861)	2,500,490	2,015,353
2,010,934	(57,861)	2,500,490	2,015,353
2,010,934	22,139	4,083,112	3,165,685
$2,531,618	$ 34,758	$4,663,195	$3,750,617

City of San Buenaventura
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
ALL INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 1982
With Comparative Totals for the Fiscal Year Ended June 30, 1981

	Equipment Services	Office Services	Data Processing
Operating Revenues:			
Charges for services	$1,455,335	$290,123	$ 158,930
Other operating revenues	2,936	6,000	125
Total Operating Revenues	1,458,271	296,123	159,055
Operating Expenses:			
Personal services	355,189	75,519	89,630
Contractual services	20,853	42,344	56,777
Materials and supplies	602,059	75,518	6,907
General and administrative	70,513	121,472	13,618
Depreciation	247,608	3,841	16,628
Total Operating Expenses	1,296,222	318,694	183,560
Net Income (Loss)	162,049	(22,571)	(24,505)
Retained Earnings - July 1	486,967	34,098	(88,621)
Retained Earnings - June 30	$ 649,016	$ 11,527	$(113,126)

Workers' Compensation Self-Insurance	Medical Reimbursement	Totals Fiscal Year Ended June 30, 1982	Totals Fiscal Year Ended June 30, 1981
$ 418,764	$ -0-	$2,323,152	$2,008,517
441,146	-0-	450,207	346,920
859,910	-0-	2,773,359	2,355,437
16,059	-0-	536,397	475,384
36,025	-0-	155,999	144,310
509	-0-	684,993	614,233
379,292	57,861	642,756	407,658
-0-	-0-	268,077	180,246
431,885	57,861	2,288,222	1,821,831
428,025	(57,861)	485,137	533,606
1,582,909	-0-	2,015,353	1,481,747
$2,010,934	$(57,861)	$2,500,490	$2,015,353

City of San Buenaventura
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 1982
With Comparative Totals for the Fiscal Year Ended June 30, 1981

	Equipment Services	Office Services	Data Processing
Sources of Working Capital:			
Operations:			
Net income	$162,049	$(22,571)	$(24,505)
Items not requiring working capital - depreciation	(7,297)	3,841	16,628
Working Capital Provided by Operations	154,752	(18,730)	(7,877)
Contributions - all sources	154,007	20,569	177,714
Total Sources of Working Capital	308,759	1,839	169,837
Uses of Working Capital:			
Acquisition of fixed assets	211,571	21,224	195,465
Total Uses of Working Capital	211,571	21,224	195,465
Net Increase (Decrease) in Working Capital	$ 97,188	$(19,385)	$(25,628)
Elements of Net Increase (Decrease) in Working Capital:			
Cash and invested cash	$ 64,481	$(20,383)	$ (2,469)
Accounts receivable, net	3,702	46	-0-
Due from other governments	(321)	-0-	-0-
Accounts payable	21,702	(285)	(24,769)
Accrued liabilities	7,624	1,237	1,610
Net Increase (Decrease) in Working Capital	$ 97,188	$(19,385)	$(25,628)

Workers' Compensation Self-Insurance	Medical Reimbursement	Totals	
		June 30, 1982	June 30, 1981
$428,025	$(57,861)	$485,137	$ 533,606
-0-	-0-	13,172	50,905
428,025	(57,861)	498,309	584,511
-0-	80,000	432,290	53,791
428,025	22,139	930,599	638,302
-0-	-0-	428,260	126,565
-0-	-0-	428,260	126,565
$428,025	$ 22,139	$502,339	$ 511,737
$417,676	$ 34,758	$494,063	$ 583,228
-0-	-0-	3,748	(2,883)
-0-	-0-	(321)	321
10,327	(12,619)	(5,644)	460,667
22	-0-	10,493	(529,596)
$428,025	$ 22,139	$502,339	$ 511,737

City of San Buenaventura
STATEMENT OF GENERAL FIXED ASSETS
June 30, 1982
With Comparative Totals for June 30, 1981

	Totals	
	June 30, 1982	June 30, 1981
GENERAL FIXED ASSETS		
Land	$ 2,857,330	$ 2,857,330
Buildings, structures and improvements	10,983,332	9,583,140
Machinery and equipment	2,160,808	1,983,624
Construction in progress	6,510,966	5,314,695
Total General Fixed Assets	$22,512,436	$19,738,789
INVESTMENT IN GENERAL FIXED ASSETS		
General fund	$ 1,588,353	$ 1,438,910
Special revenue funds	1,763,465	1,440,321
Capital projects funds	10,798,673	9,039,505
Federal grants	5,552,865	5,017,515
State grants	545,276	545,275
Redevelopment Agency	1,940,054	1,940,054
Miscellaneous	323,750	317,209
Total General Fixed Assets	$22,512,436	$19,738,789

City of San Buenaventura
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
For Fiscal Year Ended June 30, 1982

	Balance July 1, 1981	Additions	Retirements	Balance June 30, 1982
Land	$ 2,857,330	$ -0-	$ -0-	$ 2,857,330
Buildings, structures and improvements	9,583,140	1,400,193	-0-	10,983,333
Machinery and equipment	1,983,624	177,183	-0-	2,160,807
Construction in progress	5,314,695	2,603,244	1,406,973	6,510,966
Total Changes in General Fixed Assets	$19,738,789	$4,180,620	$1,406,973	$22,512,436

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City of San Buenaventura
STATEMENT OF GENERAL LONG-TERM DEBT
June 30, 1982
With Comparative Totals for June 30, 1981

	Totals	
	June 30, 1982	June 30, 1981
AMOUNT TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT		
Parking structure lease	$1,425,000	$1,480,000
GENERAL LONG-TERM DEBT PAYABLE		
Capitalized lease obligation (includes current portion of obligation)	$1,425,000	$1,480,000

City of San Buenaventura
COMBINED SCHEDULE OF BOND INDEBTEDNESS
June 30, 1982

	Interest Rate	Interest Payment Dates	Bond or Contract Issue Date
General obligation bonds			
1960 Water	2.75-5.25	9/1 & 3/1	03/01/60
Less current portion			
Net long-term liabilities			
Revenue bonds			
1971 Series A Sewer	5.00-7.00	9/1 & 3/1	03/01/71
1970 Series B Sewer	5.00-7.00	9/1 & 3/1	09/01/71
1971 Sewer	None	None	None
1969 Water	4.85-6.00	8/1 & 2/1	02/01/69
1970 Series A Water	6.00-7.00	8/1 & 2/1	08/01/70
1970 Series B Water	5.00-7.00	8/1 & 2/1	02/01/72
Total revenue bonds			
Less current portion			
Net long-term liabilities			
Special assessment bonds			
1969 Ondulando Sewer Improvement	6.00-6.25	7/2 & 1/2	09/22/69
1980 Telephone Road Overpass Improvement	10.00	7/2 & 1/2	01/15/81
1970 Pierpont Improvement	5.75-6.00	7/2 & 1/2	12/02/70
1976 Victoria/Telephone Improvement	5.70-7.50	7/2 & 1/2	04/29/76
Total special assessment bonds			
Less current portion			
Net long-term liabilities			
Total bond indebtedness			
Less current portion			
Net long-term liabilities			

Maturity Date	Bonds Authorized or Contract Amount	Bonds Issued or Contract Amount	Retired	Outstanding
1961-1985	$ 1,750,000	$1,750,000	$1,550,000	$ 200,000
				70,000
				130,000
1972-1996	1,000,000	1,000,000	260,000	740,000
1972-1996	1,500,000	1,500,000	340,000	1,160,000
None	3,000,000	-0-	-0-	-0-
1970-1999	2,500,000	2,500,000	610,000	1,890,000
1971-1990	1,330,000	1,330,000	525,000	805,000
1973-2002	2,670,000	2,670,000	375,000	2,295,000
	12,000,000	9,000,000	2,110,000	6,890,000
				275,000
				6,615,000
1971-1985	515,907	515,907	345,907	170,000
1982-1996	2,933,287	2,933,287	-0-	2,933,287
1972-1986	1,947,795	1,947,795	1,097,979	849,816
1977-2002	2,161,837	2,161,837	356,837	1,805,000
	7,558,826	7,558,826	1,800,723	5,758,103
				391,813
				5,366,290
				12,848,103
				736,813
				$12,111,290

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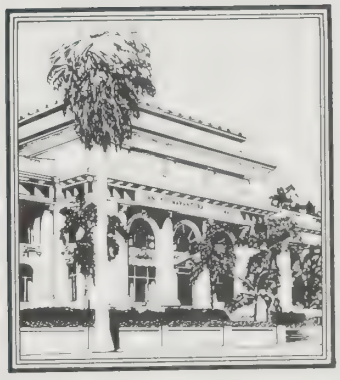

STATISTICAL TABLES

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City of San Buenaventura
TABLE I
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
Last Ten Fiscal Years
(Unaudited)

Year Ended 6/30	General Government	Gas Tax	Water	Sanitation
1973	$ 8,764,610	$ 184,992	$ 5,017,172	$ 5,161,672
1974	10,984,674	269,279	2,656,700	3,433,331
1975	10,601,820	374,589	2,094,633	3,629,390
1976	13,944,698	308,383	3,139,319	1,718,253
1977	18,673,351	433,710	3,290,541	2,296,434
1978	20,341,536	193,150	3,371,100	2,788,572
1979	17,709,897	537,099	5,350,636	2,626,506
1980	18,023,271	1,800,191	4,669,419	3,270,168
1981	21,789,486	678,015	5,021,388	5,404,711
1982	27,193,184	1,698,182	5,164,184	9,875,373

In the presentation of this data, every fund of the City is included except the internal service funds.

Transit	Golf	Debt Service	Total
$269,052	$ -0-	$1,078,154	$20,475,652
152,483	-0-	1,156,892	18,653,359
-0-	384,564	1,141,863	18,226,859
-0-	436,733	1,074,309	20,621,695
-0-	468,676	1,239,457	26,402,169
-0-	482,450	1,265,407	28,442,215
-0-	506,976	1,321,800	28,052,914
-0-	595,000	1,301,438	29,659,487
-0-	674,802	1,396,077	34,964,479
-0-	1,027,628	1,765,378	46,723,929

City of San Buenaventura
TABLE II
GENERAL REVENUES BY SOURCE
Last Ten Fiscal Years
(Unaudited)

Year Ended 6/30	Taxes	Licenses and Permits	Fines and Forfeits	Use of Money And Property
1973	$ 5,856,348	$226,067	$290,892	$ 675,357
1974	6,195,782	200,130	255,633	1,284,388
1975	7,022,892	175,478	336,639	823,715
1976	7,918,845	218,277	388,809	988,795
1977	9,116,084	321,389	470,490	1,968,822
1978	9,996,012	322,924	550,563	920,499
1979	9,043,048	304,886	462,874	1,531,741
1980	11,258,495	293,063	442,966	2,063,165
1981	12,779,252	276,158	530,416	3,816,204
1982	15,356,156	311,557	638,763	4,158,840

In the presentation of this data, every fund of the City is included except the internal service funds.

Intergovernmental Revenue	Charges for Services	Special Assessments	Other Revenues	Total
$7,965,984	$ 4,780,884	$ 518,833	$ 70,489	$20,384,854
3,641,392	4,331,000	425,644	43,424	16,377,393
3,008,636	4,563,111	547,559	111,580	16,589,610
3,409,618	6,744,324	1,135,088	272,962	21,076,718
5,811,761	7,817,646	786,121	433,817	26,726,130
8,058,267	7,538,176	876,352	382,319	28,645,112
6,999,598	7,901,573	1,049,719	227,928	27,521,367
6,370,303	9,979,680	1,022,001	1,029,240	32,458,913
6,180,596	11,131,088	1,099,941	1,188,010	37,001,665
6,332,099	11,005,451	1,330,573	2,015,198	41,148,637

City of San Buenaventura
TABLE III
TAX REVENUES BY SOURCE
Last Ten Fiscal Years
(Unaudited)

Year Ended 6/30	Total Taxes	General Property Taxes	General Sales Taxes	Utility Taxes	Franchise Taxes
1973	$ 5,856,348	$2,557,911	$2,031,958	$ 662,510	$ 125,964
1974	6,195,782	2,512,863	2,270,206	792,419	149,903
1975	7,022,892	2,795,907	2,550,330	967,006	172,734
1976	7,918,845	3,074,715	2,925,254	1,079,599	200,198
1977	9,116,084	3,431,006	3,513,911	1,159,996	234,894
1978	9,996,012	3,560,812	3,957,928	1,308,141	251,340
1979	9,043,048	1,675,811	4,430,520	1,499,720	329,094
1980	11,258,495	2,593,123	5,231,866	1,679,445	423,722
1981	12,779,252	3,144,003	5,770,959	2,171,928	499,613
1982	15,356,156	3,675,467	7,366,087	2,585,538	557,942

Business License Taxes	Real Property Transfer Taxes	Community Improvement Taxes	General Capital Improvement Taxes	Park and Recreation Taxes
$249,494	$ 42,126	$ 61,890	$ -0-	$124,495
272,529	31,280	92,487	-0-	74,095
276,270	44,072	141,533	-0-	75,040
295,070	62,132	169,142	-0-	112,735
311,195	109,861	205,875	-0-	149,346
341,459	111,786	240,111	39,200	185,235
390,464	116,404	309,155	122,290	169,590
415,867	123,173	371,093	206,949	213,257
434,130	132,583	447,433	86,079	92,524
499,173	90,755	527,834	28,165	25,195

City of San Buenaventura
TABLE IV
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years
(Unaudited)

Year Ended 6/30	Total Tax Levy	Current Tax Collections	Percent of Levy Collected
1973	$2,551,008	$2,483,160	97
1974	2,513,850	2,452,194	98
1975	2,818,335	2,739,620	97
1976	3,021,395	3,000,455	99
1977	3,329,148	3,299,424	99
1978	3,597,378	3,498,006	97
1979	1,739,942	1,612,302	93
1980	2,757,005	2,577,042	93
1981	3,257,910	3,075,872	94
1982	3,684,358	3,500,140	95

Delinquent Tax Collections	Total Tax Collections	Total Collections as Percent of Current Levy	Outstanding Delinquent Taxes	Delinquent Taxes as Percent of Current Levy
$ 74,751	$2,557,911	100	$ 67,848	3
60,669	2,512,863	100	61,656	2
56,287	2,795,907	99	78,715	3
74,260	3,074,715	102	20,940	1
131,582	3,431,006	103	29,724	1
62,806	3,560,812	99	99,372	3
63,509	1,675,811	96	127,640	7
16,081	2,593,123	94	179,963	7
59,726	3,135,598	96	182,038	6
164,464	3,664,604	99	184,218	5

City of San Buenaventura
TABLE V
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years
(Unaudited)

Year Ended 6/30	Real Property Assessed Value	Real Property Estimated Actual Value	Personal Property Assessed Value	Personal Property Estimated Actual Value	Total Tangible Assessed Value
1973	$ 146,705,798	$ 586,823,192	$ 17,719,051	$ 70,876,204	$164,424,849
1974	158,652,742	634,610,968	17,059,617	68,238,468	175,712,359
1975	180,024,345	720,097,380	19,601,308	78,405,232	199,625,653
1976	197,297,566	789,190,264	20,732,419	82,929,676	218,029,985
1977	238,725,786	954,903,144	31,306,267	125,225,068	270,032,053
1978	333,016,426	1,332,065,704	34,253,036	137,012,144	367,269,462
1979	295,101,774	1,180,407,096	33,354,512	133,418,048	328,456,286
1980	344,791,167	1,379,164,668	40,127,321	160,509,284	384,918,488
1981	427,912,251	1,711,649,004	27,507,504	110,030,016	455,419,755
1982	510,497,273	2,041,989,091	34,231,630	136,926,520	544,728,903

Total Tangible Estimated Actual Value	*Exemptions Assessed Value	*Exemptions Estimated Actual Value	Total Net Assessed Value	Total Net Estimated Actual Value	Ratio of Total Gross Assessed to Total Estimated Actual Value
$ 657,699,396	$(14,399,877)	$ (57,599,508)	$150,024,972	$ 600,099,888	.25000
702,849,436	(29,079,150)	(116,316,600)	146,633,209	586,532,836	.25000
798,502,612	(30,863,090)	(123,452,360)	168,762,563	675,050,252	.25000
872,119,940	(33,798,592)	(135,194,368)	184,231,393	736,925,572	.25000
1,080,128,212	(38,841,238)	(155,364,952)	231,190,815	924,763,260	.25000
1,469,077,848	(40,762,710)	(163,050,840)	326,506,752	1,306,027,008	.25000
1,313,825,144	(41,296,338)	(165,185,352)	287,159,948	1,148,639,792	.25000
1,539,673,952	(43,402,987)	(173,611,948)	341,515,501	1,366,062,004	.25000
1,821,679,020	(24,155,165)	(96,620,660)	431,264,590	1,725,058,360	.25000
2,178,915,611	(56,934,607)	(227,738,430)	487,794,296	1,951,177,181	.25000

*Various County Exemptions
Business Inventory
Homeowners
Redevelopment Agency Tax Increments

City of San Buenaventura
TABLE VI
PROPERTY TAX RATES AND TAX LEVIES - ALL OVERLAPPING GOVERNMENTS
Last Ten Fiscal Years
(Unaudited)

General Tax Rates

Year Ended 6/30	City	County	Schools	Port District	Other	Total	Tax Rates on Land And Improvements Only-Other
1973	.017000	.024386	.055312	.004200	.004882	.105780	.002612
1974	.017000	.024091	.055911	.004200	.004894	.106096	.003111
1975	.016700	.024939	.053063	.002864	.005017	.102583	.002767
1976	.016400	.027993	.053506	.002996	.022595	.123490	.002485
1977	.014400	.027387	.050824	.002239	.009528	.104378	.002019
1978	.010800	.021250	.047633	.002170	.013592	.095445	.001916
1979			No Longer Applicable				
1980			No Longer Applicable				
1981			No Longer Applicable				
1982			No Longer Applicable				

Tax Levies

	City	County	Schools	Port District	Other	Total
1973	$2,551,008	$3,664,575	$ 8,262,985	$628,024	$1,347,049	$16,453,641
1974	2,513,850	3,565,904	8,270,825	619,091	1,439,893	16,409,563
1975	2,818,335	4,219,482	9,043,528	501,987	1,640,261	18,223,593
1976	3,021,395	5,174,761	9,983,464	555,051	1,819,578	20,554,249
1977	3,329,148	6,344,475	11,926,644	563,059	1,910,350	24,073,676
1978	3,597,378	7,119,006	15,843,250	714,089	2,267,009	29,540,732
1979			No Longer Applicable			
1980			No Longer Applicable			
1981			No Longer Applicable			
1982			No Longer Applicable			

City of San Buenaventura
TABLE VI
PROPERTY TAX RATES AND TAX LEVIES -
ALL OVERLAPPING GOVERNMENTS - Continued
Last Ten Fiscal Years
(Unaudited)

Tax rate limit:
A State Constitutional Amendment (Proposition 13) provided that the tax rate was limited to one percent of full cash value (same as $4.00 per $100 assessed value), levied only by the county and share with all other jurisdictions. All other jurisdictions and the county could levy a tax rate for voter approved debt.

Due dates for current taxes:
Secured - November 1 and February 1
Unsecured - March 1
Dates taxes become delinquent:
Secured - December 10 and April 10
Unsecured - August 31

Penalties for delinquency - Six percent penalty plus one percent per month plus $3.00

Discount: None

Procedure for enforcing collection of delinquent taxes:
Should the taxes become delinquent, the tax collector records a lien, which automatically becomes a lien against all real and personal property owned or acquired by the assessee. After five or more years have elapsed since the first year of delinquency and the taxes have not been paid, the property is conveyed to the State of California on July 1 of each year. The property will be redeemed or sold at public auction as prescribed by law.

Collecting unit - County of Ventura

Basis - 100 percent of tax levy.

City of San Buenaventura
TABLE VII
RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
Last Ten Fiscal Years
(Unaudited)

Year Ended 6/30	Population	Assessed Value	Gross Bonded Debt
1973	64,500*	$164,424,849	$1,380,000
1974	64,500*	175,712,359	1,190,000
1975	62,938**	199,625,653	1,000,000
1976	65,178*	218,029,985	810,000
1977	66,700*	270,032,053	680,000
1978	67,700*	367,269,462	540,000
1979	71,290**	328,456,286	410,000
1980	70,400*	384,918,488	340,000
1981	78,393*	455,419,755	270,000
1982	79,072*	544,728,903	200,000

* State Department of Finance - (March 1973, January 1974, 1976, April 1977, July 1977, January 1980, June 1981 and January 1982).

** Special Census - (January 1975 and December 1978).

Less Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
$183,915	$1,196,085	.00727	18.54
187,015	1,002,985	.00571	15.55
18,190	981,810	.00492	15.60
2,098	807,902	.00371	12.40
1,461	678,539	.00251	10.17
4,537	535,463	.00146	7.91
3,879	406,121	.00124	5.70
545	339,455	.00088	4.82
80,530	189,470	.00042	2.42
77,800	122,200	.00022	1.55

City of San Buenaventura
TABLE V111
COMPUTATION OF LEGAL DEBT MARGIN
End of Fiscal Year June 30, 1982
(Unaudited)

Assessed value		$544,728,903
Debt limit 15 percent of assessed value		81,709,335
Amount of debt applicable to debt limit:		
Total bonded debt	$12,848,103	
Other debts	1,425,000	
	14,273,103	
Less:		
Assets in debt service funds	1,502,003	
Other deductions allowed by law:		
Revenue bonds	5,850,450	
Special assessment bonds	5,373,450	
Joint powers agreement	1,425,000	
	14,150,903	
Total amount of debt applicable to debt limit		122,200
Legal debt margin		$ 81,587,135

City of San Buenaventura
TABLE IX
COMPUTATION OF OVERLAPPING DEBT
End of Fiscal Year June 30, 1982
(Unaudited)

Jurisdiction	Net Debt Outstanding	Percentage Applicable to City of San Buenaventura	Less Exclusions	Amount Applicable to City of San Buenaventura
Overlapping debt:				
Ventura County Building Authorities	$ 7,115,697	13.148	$ -0-	$ 935,572
Ventura County Community College District	289,476	13.158	-0-	38,089
Ventura County Camarillo Library Authority	548,566	16.087	-0-	88,248
Oxnard School District	1,358	0.096	-0-	1
Ventura Avenue Sanitary District	11	0.003	-0-	-0-
Ventura Port District	3,412,878	98.924	-0-	3,376,155
Oxnard Harbor District	829	0.021	-0-	-0-
United Water Conservation District	1,324,546	26.982	-0-	357,389
Montalvo Municipal Improvement District	31,359(1)	31.049	-0-	9,737
Direct debt:				
City of San Buenaventura	200,000(2)	100.000	200,000	-0-
City of San Buenaventura Parking Authority	1,425,000(2)	100.000	1,425,000	-0-
City of San Buenaventura Special Assessment Bonds	5,758,103(2)	100.000	5,758,103	-0-
Total Overlapping and Direct Debt	$20,107,823	23.897	$7,383,103	$4,805,191

(1) 1954 Sewer Revenue Bonds. A tax is being levied for debt service.

(2) 100% self-supporting.

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City of San Buenaventura

TABLE X

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO GENERAL EXPENDITURES

Last Ten Fiscal Years

(Unaudited)

Year Ended 6/30	Principal	Interest	Total Debt Service	Total General Expenditures	Ratio of Debt Service To General Expenditures
1973	$190,000	$53,505	$243,505	$20,475,652	.0119
1974	190,000	47,280	237,280	18,653,359	.0127
1975	190,000	40,537	230,537	18,226,859	.0126
1976	190,000	35,348	225,348	20,621,695	.0109
1977	130,000	28,418	158,418	26,402,169	.0060
1978	140,000	24,780	164,780	28,442,215	.0058
1979	130,000	19,665	149,665	28,052,914	.0053
1980	70,000	15,990	85,990	29,345,423	.0029
1981	70,000	12,350	82,350	34,964,479	.0024
1982	70,000	9,620	79,620	46,723,929	.0017

City of San Buenaventura
TABLE XI
SCHEDULE OF WATER FUND REVENUE BOND COVERAGE
Last Ten Fiscal Years*
(Unaudited)

Year Ended 6/30	Gross Revenue	Gross Expense	Net Revenue Available for Debt Service
1973	$2,961,768	$1,502,217	$1,459,551
1974	2,859,397	1,557,961	1,301,436
1975	2,955,407	1,872,498	1,082,909
1976	3,589,786	1,999,109	1,590,677
1977	3,845,958	2,023,457	1,822,501
1978	3,916,606	2,351,046	1,565,560
1979	3,814,704	2,110,690	1,704,014
1980	4,896,914	3,375,074	1,521,840
1981	5,176,996	3,373,876	1,803,120
1982	5,027,429	3,333,984	1,693,445

*The first revenue bonds for the water fund were issued in February 1969, with debt service requirements beginning during the fiscal year 1969-1970.

Debt Service Requirements			
Principal	Interest	Total	Coverage
$100,000	$371,083	$471,083	3.098
105,000	364,483	469,483	2.772
115,000	357,357	472,357	2.293
120,000	349,758	469,758	3.386
135,000	341,458	476,458	3.825
140,000	332,508	472,508	3.313
150,000	323,032	473,032	3.602
160,000	313,540	473,540	3.214
170,000	303,600	473,600	3.807
180,000	292,755	472,755	3.582

City of San Buenaventura
TABLE XII
SCHEDULE OF SEWER FUND REVENUE BOND COVERAGE
Last Ten Fiscal Years*
(Unaudited)

Year Ended 6/30	Gross Revenue	Gross Expense	Net Revenue Available for Debt Service
1973	$1,311,032	$ 582,835	$ 728,197
1974	1,441,169	977,623	463,546
1975	1,016,778	1,352,514	(335,736)
1976	1,670,165	1,521,684	148,481
1977	2,247,137	1,431,146	815,991
1978	2,368,011	1,632,398	735,613
1979	2,319,825	1,800,317	519,508
1980	3,007,106	2,646,892	360,214
1981	3,244,485	2,178,146	1,066,339
1982	3,506,387	2,819,045	687,342

*The first revenue bonds for the sewer fund were issued on March 1, 1971 with debt service requirements beginning during the fiscal year 1972-1973.

Debt Service Requirements			
Principal	Interest	Total	Coverage
$45,000	$146,815	$191,815	3.796
45,000	143,665	188,665	2.457
50,000	140,340	190,340	-
50,000	136,840	186,840	-
60,000	133,165	193,165	4.224
60,000	128,965	188,965	3.893
60,000	124,765	184,765	2.812
70,000	120,390	190,390	1.892
70,000	115,490	185,490	5.749
75,000	110,415	185,415	3.707

City of San Buenaventura
TABLE XIII
DEBT SERVICE REQUIREMENTS TO MATURITY - WATER FUND GENERAL OBLIGATION BONDS
Year Ended June 30, 1982
(Unaudited)

Year Ended 6/30	Principal	Interest	Total Requirement
1983	$ 70,000	$ 7,800	$ 77,800
1984	60,000	5,070	65,070
1985	70,000	2,730	72,730
Total	$200,000	$15,600	$215,600

City of San Buenaventura
TABLE XIV
DEBT SERVICE REQUIREMENTS TO MATURITY - WATER FUND REVENUE BONDS
Year Ended June 30, 1982
(Unaudited)

Year Ended 6/30	Principal	Premium	Interest	Total Requirements
1983	$ 190,000	$ -0-	$ 281,368	$ 471,368
1984	200,000	-0-	269,720	469,720
1985	210,000	2,625	257,650	470,275
1986	220,000	3,600	244,670	468,270
1987	235,000	3,400	230,622	469,022
1988	250,000	3,187	215,453	468,640
1989	265,000	2,875	200,550	468,425
1990	280,000	2,512	184,772	467,284
1991	300,000	2,200	168,252	470,452
1992	190,000	2,012	154,710	346,722
1993	205,000	3,712	144,750	353,462
1994	215,000	3,362	133,594	351,956
1995	225,000	2,925	121,895	349,820
1996	240,000	2,550	109,655	352,205
1997	255,000	2,062	96,595	353,657
1998	265,000	1,450	82,720	349,170
1999	285,000	863	68,305	354,168
2000	300,000	1,500	52,800	354,300
2001	320,000	800	36,300	357,100
2002	340,000	-0-	18,700	358,700
Total	$4,990,000	$41,635	$3,073,081	$8,104,716

City of San Buenaventura
TABLE XV
DEBT SERVICE REQUIREMENTS TO MATURITY - SEWER FUND REVENUE BONDS
Year Ended June 30, 1982
(Unaudited)

Year Ended 6/30	Principal	Premium	Interest	Total Requirements
1983	$ 85,000	$-0-	$104,990	$ 189,990
1984	85,000	-0-	99,040	184,040
1985	95,000	-0-	92,915	187,915
1986	100,000	-0-	86,090	186,090
1987	105,000	-0-	79,615	184,615
1988	110,000	-0-	73,895	183,895
1989	120,000	875	68,000	188,875
1990	130,000	2,138	61,688	193,826
1991	135,000	1,888	54,675	191,563
1992	145,000	1,663	47,388	194,051
1993	155,000	1,388	39,575	195,963
1994	165,000	1,063	31,238	197,301
1995	170,000	675	22,370	193,045
1996	185,000	275	13,095	198,370
1997	115,000	-0-	3,163	118,163
Total	$1,900,000	$9,965	$877,737	$2,787,702

City of San Buenaventura
TABLE XVI
DEBT SERVICE REQUIREMENTS TO
MATURITY - SPECIAL ASSESSMENT BONDS
Year Ended June 30, 1982
(Unaudited)

Year Ended 6/30	Principal	Interest	Total Requirements
1983	$ 391,814	$ 442,308	$ 834,122
1984	400,763	412,850	813,613
1985	416,763	382,054	798,817
1986	442,763	349,698	792,461
1987	411,000	317,913	728,913
1988	225,000	292,982	517,982
1989	225,000	273,708	498,708
1990	200,000	252,895	452,895
1991	270,000	232,865	502,865
1992	280,000	207,645	487,645
1993	280,000	181,425	461,425
1994	350,000	153,590	503,590
1995	375,000	121,100	496,100
1996	415,000	85,200	500,200
1997	465,000	44,700	509,700
1998	145,000	36,600	181,600
1999	155,000	27,900	182,900
2000	164,000	18,600	182,600
2001	146,000	8,760	154,760
Total	$5,758,103	$3,842,793	$9,600,896

City of San Buenaventura
TABLE XVII
OTHER DEBTS - LONG-TERM LEASE AGREEMENTS
Year Ended June 30, 1982
(Unaudited)

Year Ended 6/30	Parking Structure Lease
1983	$ 60,000
1984	65,000
1985	70,000
1986	75,000
1987	80,000
1988	80,000
1989	85,000
1990	90,000
1991	95,000
1992	105,000
1993	110,000
1994	115,000
1995	120,000
1996	135,000
1997	140,000
Total Other Debt	$1,425,000

City of San Buenaventura

TABLE XVIII

SUMMARY OF DEBT SERVICE REQUIREMENTS TO MATURITY

Year Ended June 30, 1982

(Unaudited)

Year Ended 6/30	Annual Principal and Interest Requirements: General Obligation Bonds	Revenue Bonds	Special Assessment Bonds	Other Debt	Total
1983	$ 77,800	$ 661,358	$ 834,122	$ 60,000	$ 1,633,280
1984	65,070	653,760	813,613	65,000	1,597,443
1985	72,730	658,190	798,817	70,000	1,599,737
1986	-0-	654,360	792,461	75,000	1,521,821
1987	-0-	653,637	728,913	80,000	1,462,550
1988	-0-	652,535	517,982	80,000	1,250,517
1989	-0-	657,300	498,708	85,000	1,241,008
1990	-0-	661,110	452,895	90,000	1,204,005
1991	-0-	662,015	502,865	95,000	1,259,880
1992	-0-	540,773	487,645	105,000	1,133,418
1993	-0-	549,425	461,425	110,000	1,120,850
1994	-0-	549,257	503,590	115,000	1,167,847
1995	-0-	542,865	496,100	120,000	1,158,965
1996	-0-	550,575	500,200	135,000	1,185,775
1997	-0-	471,820	509,700	140,000	1,121,520
1998	-0-	349,170	181,600	-0-	530,770
1999	-0-	354,168	182,900	-0-	537,068
2000	-0-	354,300	182,600	-0-	536,900
2001	-0-	357,100	154,760	-0-	511,860
2002	-0-	358,700	-0-	-0-	358,700
Total	$215,600	$10,892,418	$9,600,896	$1,425,000	$22,133,914

City of San Buenaventura
TABLE XIX
SURETY BONDS OF PRINCIPAL OFFICIALS
Year Ended June 30, 1982
(Unaudited)

Name	Title of Official	Amount of Surety Bond
John A. McWherter	Mayor	$500,000
Dennis Orrock	Deputy Mayor	500,000
Harriet Kosmo Henson	Councilwoman	500,000
James L. Monahan	Councilman	500,000
John A. Chaudier	Councilman	500,000
John Sullard	Councilman	500,000
Patti Longo	Councilwoman	500,000
David Schwartz	Planning Commissioner	500,000
Jean Norman	Planning Commissioner	500,000
George T. Berg	Planning Commissioner	500,000
Mary Stewart	Planning Commissioner	500,000
Jerry Mikuls	Planning Commissioner	500,000
Ken Dole	Planning Commissioner	500,000
Ross Olney	Planning Commissioner	500,000
John Baker	City Manager	500,000
Donald S. Greenberg	City Attorney	500,000
Daniel V. Pincetich	Assistant City Manager	500,000
John R. McMillan	Director of Management Services	500,000
Paul V. Berlant	Director of Community Development	500,000
Shelley F. Jones	Director of Public Works	500,000
Raymond L. McLean	Police Chief	500,000
Bobby G. Horne	Fire Chief	500,000
Robert G. Overstreet	Director of Parks and Recreation	500,000
Barbara J. Kam	City Clerk	500,000

City of San Buenaventura
TABLE XX
PRINCIPAL TAXPAYERS
Year Ended June 30, 1982
(Unaudited)

Taxpayer	Type of Business	1982 Assessed Valuation	Percentage of Total Assessed Valuation
Pacific Telephone and Telegraph Co.	Telephone	$ 48,393,380	9.54
Southern California Edision Co.	Electric utility	21,277,600	4.14
Buenaventura Plaza	Retail stores	20,687,626	4.03
Vetco Offshore Industries	Petroleum	17,644,376	3.43
Ventura Coastal Corp.	Agriculture	11,962,156	2.33
Program 87A LTD	Land development	10,839,900	2.11
WADC-Handy Seaview Hills	Land development	8,109,505	1.58
Buena-Zim Gem Development Co.	Land development	6,678,100	1.30
John P. Scripps Newspapers	Newspaper	6,513,408	1.27
West Foods, Inc.	Agriculture	6,489,964	1.26
Total		$159,186,015	30.99

City of San Buenaventura
Table XXI
MISCELLANEOUS STATISTICAL DATA
Year Ended June 30, 1982
(Unaudited)

Date of incorporation:
Incorporated as town, "act of legislative" March 10, 1866
Recognized as city by election December 4, 1905
Certified January 5, 1906

Date first charter adopted:
Election of freeholders October 13, 1931
Adoption by election January 7, 1932
Approved by legislature January 26, 1933

Date present charter adopted:
By election November 6, 1973
Approved by legislature January 17, 1974

Form of government: Council-Manager

Area - by ten year periods for last forty years:

Fiscal Year Ended 6/30	Square Miles	Acres
1935	4.608	2,948.840
1945	4.678	2,933.800
1955	6.498	4,158.467
1965	13.802	8,833.106
1975	*31.269	20,012.482

*Includes 14.541 of water

Miles of streets: Paved - 244.9

Building permits last ten years:

Year Ended 6/30	Number of Permits	Value of Buildings
1973	1,769	$39,161,106
1974	1,668	29,795,340
1975	1,399	18,434,014
1976	1,779	39,549,685
1977	2,077	54,630,984
1978	1,683	57,083,604
1979	1,522	52,526,915
1980	1,305	52,619,768
1981	1,490	58,385,897
1982	1,503	63,181,210

City of San Buenaventura
TABLE XXI
MISCELLANEOUS STATISTICAL DATA - Continued
Year Ended June 30, 1982
(Unaudited)

Public safety:
  Fire protection
    Number of stations - 5
    Number of employees - 68 sworn, 6 other
  Police protection
    Number of employees - 100 sworn, 58 other
    Number of index crimes - 4,983 (1981)
    Jail facilities and population - -0-
    Vehicular units - 43

Parks and recreation

Description	Number	Acres
Golf courses	2	250
Parks and playgrounds including beaches		521.59
Playgrounds	21	Included in above
Parks	34	Included in above
Athletic fields	31	Included in above
Softball lighted fields	3	Included in above
Baseball diamonds - youth	2	Included in above
Baseball diamonds lighted - regulation	1	Included in above
Family picnic units	17	Included in above
Group picnic units	4	Included in above

Enterprise funds:
  Number of users or consumers

	Water	Sewer
Within the city	22,044	23,668
Outside the city	1,531	-0-
	23,575	23,668

Data on use or consumption in billion gallons per year - 7.080

Plant capacity in billion gallons per year

  Water - 10.86
  Sewer - 5.11

City of San Buenaventura
TABLE XXI
MISCELLANEOUS STATISTICAL DATA - Continued
Year Ended June 30, 1982
(Unaudited)

Enterprise funds - continued:

Data on water transmission and distribution mains

273.02 miles of pipe ranging in sizes as follows:

Main Sizes - Inches	Linear Feet
1	786
1.5	777
2	1,722
3	7,081
4	101,667
5	1,360
6	492,197
8	383,543
10	47,261
12	220,318
14	20,900
15	730
16	13,350
18	26,972
20	8,635
21	1,215
24	78,310
26	315
30	29,445
36	4,980
	1,441,564

Data on sewage collection mains

276.72 miles of gravity pipe ranging in sizes as follows:

Line Sizes - Inches	Linear Feet
0-08	1,221,752
10-14	131,709
15-18	60,523
20-76	45,038
Unknown	2,070
	1,461,092

City of San Buenaventura
TABLE XXI
MISCELLANEOUS STATISTICAL DATA - Continued
Year Ended June 30, 1982
(Unaudited)

Enterprise funds - continued

3.08 miles of force mains ranging in sizes as follows:

Line Size - Inches	Linear Feet
0-08	5,126
10-12	11,025
	16,151

Data on storm drain lines

10.80 miles of pipe ranging in sizes as follows:

Line Sizes - Inches	Linear Feet
8	145
10	900
12	81
14	370
15	210
16	50
18	8,629
21	3,213
24	7,836
27	4,402
30	2,204
33	2,343
36	4,632
42	3,829
45	1,019
48	3,107
54	4,307
60	2,074
72	2,762
78	1,394
84	1,403

Other Water Storm Drains

3 in. x 3½ ft.	639
3 in. x 4 ft.	578
3 in. x 6 ft.	788
	56,915

Data on fire hydrants

Within the city -	2,175
Outside the city -	322
	2,497

City of San Buenaventura
TABLE XXI
MISCELLANEOUS STATISTICAL DATA - Continued
Year Ended June 30, 1982
(Unaudited)

Enterprise funds - continued

Data on water wells - 11

Data on seven concrete reservoirs

Name	Capacity in Gallons	Age-Years and Comments
Bailey	4,250,000	1
Kingston	10,000,000	49
Power	16,000,000	49
Hall Canyon	8,500,000	14
Grant Park	9,000,000	49 - kept at one-third capacity
Seaward Plant	36,656	Used in treatment process only
Avenue Plant	1,363,767	Used in treatment process only

Data on thirty one steel tanks

Name	Capacity in Gallons	Age-Years
Sexton	5,000,000	19
Willis	1,000,000	19
Foothill - 2	1,500,000	19
Golf course	160,000	19
Seaward Plant - 7	828,334	29
Mariano - 2	650,000	29
View Park - 2	160,000	19
McElrae Heights - 2	160,000	29
Hall Canyon - 2	500,000	29
Valley Vista - 3	240,000	17
Montalvo	300,000	24
Nob Hill	300,000	19
Ondulando	400,000	19
Kimball	1,000,000	17
Corbett	1,500,000	15
Grant Park	8,000	19
Kalorama - 2	300,000	1

Some of the reservoirs and tanks listed are for in-plant operation. The total available storage for domestic water is 61,756,334 gallons.

Number of street lights:

Maintained by Southern California Edison Company	6,671
Maintained by the City of San Buenaventura	470
	7,141

City of San Buenaventura
TABLE XXI
MISCELLANEOUS STATISTICAL DATA - Continued
Year Ended June 30, 1982
(Unaudited)

Number of employees:

Full-time	482
Part-time	14
Extra help	476
Temporary	1
Limited term	7
	980

Elections:

Last general election - 1980
Number of registered voters - 40,918
Number of votes cast - 34,304
Percentage of registered voters voting - 83.8
Last Municipal election - 1981
Number of registered voters - 42,392
Number of votes cast - 12,570
Percentage of registered voters voting - 29.7

Population:

Census population count for the last three United States censuses

1980	1970	1960
74,393	55,797	29,114

Age distribution of population last three United States censuses

	1980		1970		1960	
Age	Number	Percent	Number	Percent	Number	Percent
0 to 1	1,013	1.36	920	1.64	531	1.82
1 and 2	1,890	2.54	1,781	3.19	1,108	3.80
3 and 4	1,881	2.52	1,893	3.39	1,126	3.86
5	922	1.23	993	1.77	559	1.92
6	916	1.23	1,067	1.91	615	2.11
7 to 9	3,081	4.14	3,293	5.90	1,685	5.78
10 to 13	4,432	5.95	4,462	7.99	2,298	7.89
14	1,134	1.52	1,126	2.01	434	1.49
15	1,215	1.63	1,131	2.02	423	1.45
16 and 17	2,692	3.61	2,222	3.98	900	3.09
18 and 19	2,631	3.53	1,834	3.28	642	2.20
20 to 24	6,526	8.77	4,090	7.33	1,306	4.48
25 to 29	6,663	8.95	4,006	7.17	1,549	5.32
30 to 34	6,401	8.60	3,329	5.96	2,159	7.41
35 to 44	8,718	11.71	6,823	12.22	4,406	15.13
45 to 54	7,628	10.25	6,819	12.22	3,796	13.03

City of San Buenaventura
TABLE XXI
MISCELLANEOUS STATISTICAL DATA - Continued
Year Ended June 30, 1982
(Unaudited)

Population - continued

Age	1980 Number	1980 Percent	1970 Number	1970 Percent	1960 Number	1960 Percent
55 to 59	4,073	5.47	2,496	4.47	1,526	5.24
60 to 64	3,436	4.61	2,110	3.78	1,251	4.29
65 to 74	5,361	7.20	3,281	5.88	1,831	6.28
75 to 84	2,960	3.97	1,711	3.06	804	2.76
85 and over	820	1.10	410	0.73	165	0.56

Census population count California State Department of Finance special census

1975
62,938

Age distribution of population California State Department of Finance special census

Age	1975 Number	1975 Percent
0 thru 4	4,162	6.61
5 thru 9	4,807	7.64
10 thru 14	5,922	9.41
15 thru 19	5,825	9.26
20 thru 24	4,968	7.89
25 thru 29	5,353	8.51
30 thru 34	4,561	7.25
35 thru 39	3,482	5.53
40 thru 44	3,607	5.73
45 thru 49	3,752	5.96
50 thru 54	3,916	6.22
55 thru 59	3,116	4.95
60 thru 64	2,576	4.09
65 thru 69	2,620	4.16
70 thru 74	1,794	2.85
75 thru 79	1,252	1.99
80 thru 84	743	1.18
85 and over	482	0.77

City of San Buenaventura
TABLE XXI
MISCELLANEOUS STATISTICAL DATA - Continued
Year Ended June 30, 1982
(Unaudited)

Population - continued

Family income level of population last three United States censuses

Income Range From	Income Range To	1970 Number	1970 Percent	1960 Number	1960 Percent	1950 Number	1950 Percent
All Families		15,008		7,901		4,865	
$ -0-	$1,000	236	1.57	189	2.39	215	4.42
1,000	1,999	191	1.27	282	3.57	375	7.71
2,000	2,999	486	3.25	350	4.43	600	12.33
3,000	3,999	495	3.30	449	5.68	860	17.68
4,000	4,999	569	3.79	531	6.72	915	18.81
5,000	5,999	652	4.35	800	10.13	670	13.77
6,000	6,999	634	4.22	997	12.62	325	6.68
7,000	7,999	754	5.02	904	11.44		
8,000	8,999	896	5.97	776	9.82		
9,000	9,999	892	5.94	573	7.25	*415	8.53
10,000	14,000	4,537	30.23	1,522	19.26		
15,000	24,000	3,752	25.00	375	4.75		
25,000 and over		914	6.09	153	1.94	**320	6.58
Income not reported		-0-	-0-	-0-	-0-	170	3.49

*Range from $7,000 to $9,999
**Range from $10,000 to $14,999

Median income	$11,552	$7,990	$4,292

Family income level of population California State Department of Finance special census

Income Range From	Income Range To	1975 Number	1975 Percent
All families		13,677	
$ -0-	$ 4,000	1,724	12.60
4,000	6,000	1,200	8.77
6,000	8,000	1,149	8.40
8,000	10,000	1,169	8.55
10,000	12,000	1,404	10.27
12,000	15,000	2,012	14.71
15,000	20,000	2,352	17.20
20,000	25,000	1,414	10.34
25,000 and over		1,253	9.16
Median income		$12,300	

City of San Buenaventura
TABLE XXI
MISCELLANEOUS STATISTICAL DATA - Continued
Year Ended June 30, 1982
(Unaudited)

Population - continued:

Current population estimate - 79,072
Source - 1982 California State Department of Finance special census

Retail sales:
By year for last seven years

Year Ended 6/30	Taxable Sales
1976	$215,696,000
1977	330,759,000
1978	391,417,846
1979	443,052,000
1980	456,328,000
1981	568,836,000
1982	672,656,000

Capita effective buying income: $9,874
Source - Sales Management Survey of Buying Power, 1982